

Federation Account Allocation Committee (FAAC)

(SEPTEMBER 2017 Disbursement)

Report Date: October 2017

Data Source: National Bureau of Statistics / Office of The Accountant General of The Federation



NATIONAL BUREAU OF STATISTICS

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Executive Summary

The Federation Account Allocation Committee (FAAC) disbursed the sum of N637.70bn to the three tiers of government in September 2017 from the revenue generated in August 2017.

The amount disbursed comprised of N550.99bn from the Statutory Account and N86.71bn from Valued Added Tax (VAT). No allocation was refunded to the Federal Government from the Nigerian National Petroleum Corporation (NNPC) and no amount was also shared from the Excess Petroleum Product Tax (PPT) Account.

Federal government received a total of N273.09bn from the N637.70bn shared. States received a total of N173.81bn and Local governments received N131.04bn. The sum of N41.97bn was shared among the oil producing states as 13% derivation fund.

Revenue generating agencies such as Nigeria Customs Service (NCS), Federal Inland Revenue Service (FIRS) and Department of Petroleum Resources (DPR) received N4.59bn, N9.60bn and N1.58bn respectively as cost of revenue collections.

Further breakdown of revenue allocation distribution to the Federal Government of Nigeria (FGN) revealed that the sum of N235.80bn was disbursed to the FGN consolidated revenue account; N4.95bn shared as share of derivation and ecology; N2.47bn as stabilization fund; N8.31bn for the development of natural resources; and N5.74bn to the Federal Capital Territory (FCT) Abuja.

Federation Account Allocation Committee (FAAC) September 2017 Disbursement

Summary of Gross Revenue Allocation by FAAC for the month of August, 2017 Shared in September, 2017



BENEFICIARIES



FGN

Statutory	← ₦ →	N260,608,523,446.08
VAT	← % →	N12,486,552,935.18
Total	← ₦ →	N273,095,076,381.27



State

Statutory	← ₦ →	N132,184,125,787.38
VAT	← % →	N41,621,843,117.28
Total	← ₦ →	N173,805,968,904.66



LGCs

Statutory	← ₦ →	N101,908,420,330.09
VAT	← % →	N29,135,290,182.10
Total	← ₦ →	N131,043,710,512.19



13%
Derivation
Fund

Statutory	← ₦ →	N41,976,766,187.00
VAT	← % →	-----
Total	← ₦ →	N41,976,766,187.00



Cost of
Collection
- NCS

Statutory	← ₦ →	N4,080,844,321.56
VAT	← % →	N515,573,156.27
Total	← ₦ →	N4,596,417,477.83



FIRS Refund

Statutory	← ₦ →	N2,000,000,000.00
VAT	← % →	-----
Total	← ₦ →	N2,000,000,000.00



Cost of
Collection
- FIRS

Statutory	← ₦ →	N6,648,445,942.14
VAT	← % →	N2,952,913,770.17
Total	← ₦ →	N9,601,359,712.31



Cost of
Collection
- DPR

Statutory	← ₦ →	N1,584,606,813.15
VAT	← % →	-----
Total	← ₦ →	N1,584,606,813.15

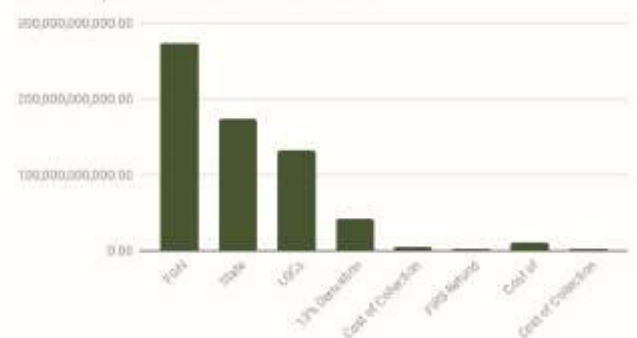
TOTAL(ALL BENEFICIARIES)

STATUTORY ← ₦ → N550,991,732,827.41

VAT ← % → N86,712,173,161.00

TOTAL ← ₦ → N637,703,905,988.41

FAAC September 2017 Beneficiaries



Federation Account Allocation Committee (FAAC) September 2017 Disbursement

Distribution of Gross Revenue Allocation by FAAC for the month of August, 2017 Shared in September, 2017



FG

BENEFICIARIES



	Gross Statutory Allocation	Total Net Amount
SUB-TOTAL	N260,608,523,446.08	N257,278,318,794.34

FCT Abuja

Gross Statutory Allocation		N101,908,420,330.09
Deduction		N 0.00
Value Added Tax		N29,135,290,182.09

	Total Allocation
	N 130,269,848,301.66

Federation Account Allocation Committee (FAAC)

September 2017 Disbursement

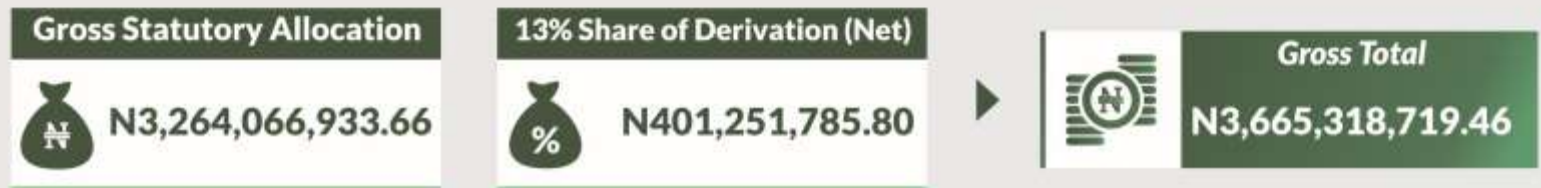
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of August, 2017 Shared in September, 2017



ABIA STATE

 **17**
No. of LGCs

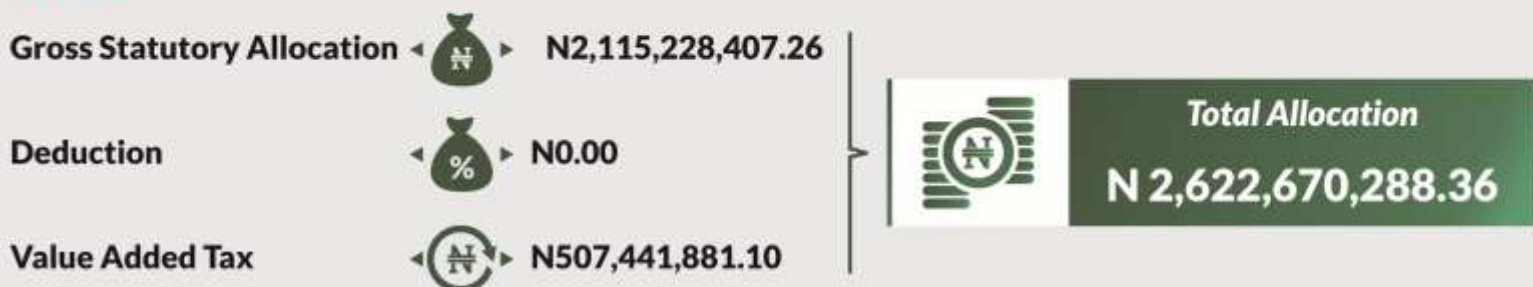
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

ABA NORTH		N134,516,573.31
ABA SOUTH		N226,699,592.88
AROCHUKWU		N157,275,651.47
BENDE		N161,046,666.04
IKWUANO		N146,027,709.87
ISIALA NGWA NORTH		N150,873,204.49
ISIALA NGWA SOUTH		N146,066,127.73
ISUIKWUATO		N141,849,342.24
NNEOCHI		N154,028,869.41
OBIOMA NGWA		N154,028,869.41
OHAFIA		N172,749,631.27
OSISIOMA		N166,025,936.46
UGWUNAGBO		N126,062,273.95
UKWA EAST		N118,984,672.38
UKWA WEST		N124,797,371.17
UMUAHIA NORTH		N182,029,938.37
UMUAHIA SOUTH		N156,674,260.74

Federation Account Allocation Committee (FAAC)

September 2017 Disbursement

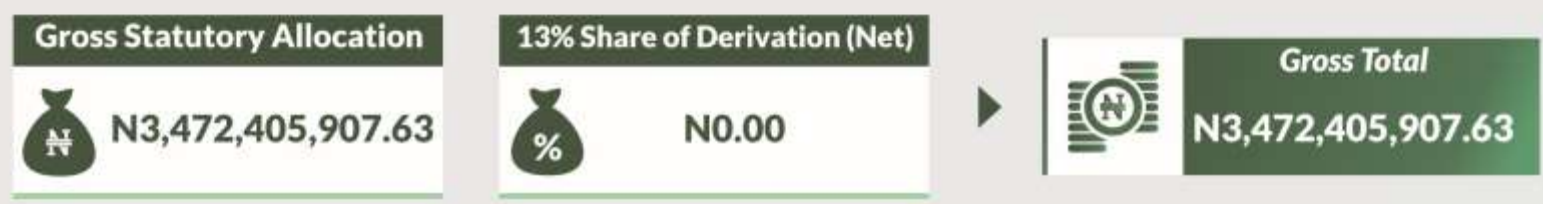
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of August, 2017 Shared in September, 2017



ADAMAWA STATE

 **21**
No. of LGCs

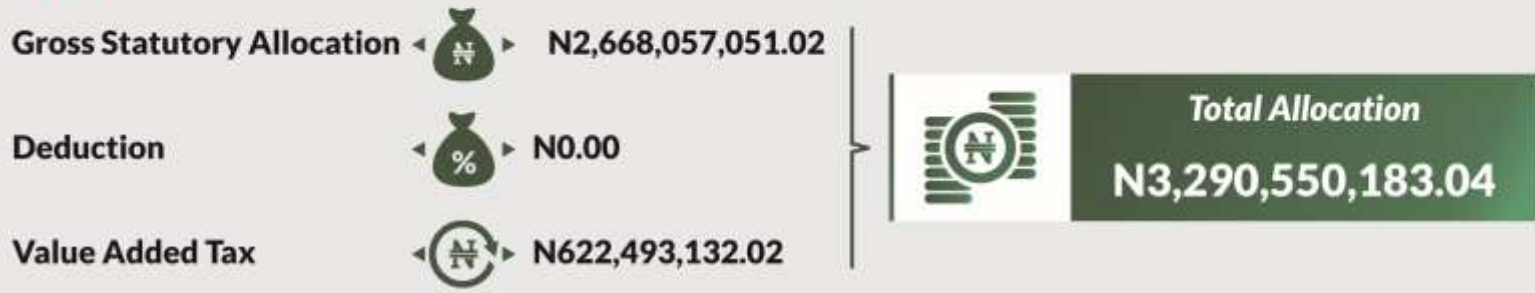
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

DEMSA		N163,342,412.23
FUFORE		N194,258,129.02
GANYE		N167,638,383.97
GIREI		N148,433,832.58
GOMBI		N148,203,359.65
GUYUK		N158,378,293.46
HONG		N169,175,904.95
JADA		N175,512,745.97
YOLA-NORTH		N158,472,216.99
LAMURDE		N139,966,657.18
MADAGALI		N143,170,347.33
MAIHA		N139,298,167.86
MAYO-BELWA		N159,802,834.31
MICHIKA		N155,965,254.66
MUBI NORTH		N149,933,350.32
MUBI SOUTH		N140,327,149.10
NUMAN		N132,378,211.61
SHELLENG		N150,167,378.26



Total Allocation

SONG		N184,102,612.40
TOUNGO		N153,571,848.92
YOLA-SOUTH		N158,451,092.26

Federation Account Allocation Committee (FAAC)

September 2017 Disbursement

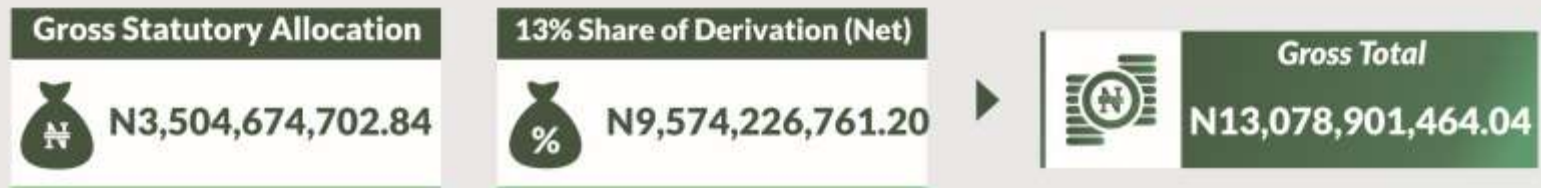
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of August, 2017 Shared in September, 2017



AKWA IBOM STATE

 **31**
No. of LGCs

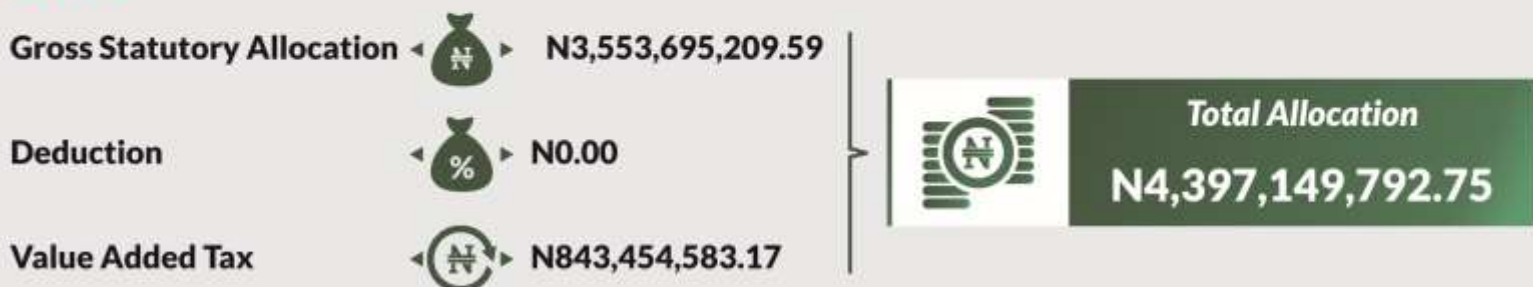
BENEFICIARIES



DEDUCTIONS



LGAs






Total Allocation

ABAK		N149,060,641.66
EASTERN OBOLO		N117,618,472.27
EKET		N154,888,337.18
EKPE ATAI		N119,644,164.71
ESSIEN UDIM		N159,913,511.71
ETIM EKPO		N137,958,350.34
ETINAN		N156,982,527.50
IBENO		N125,857,471.54
IBESIKPO ASUTAN		N146,060,267.36
IBIONO IBOM		N159,736,068.96
IKA		N122,826,877.26
IKONO		N144,600,938.49
IKOT ABASI		N144,641,371.59
IKOT EKPENE		N149,002,414.84
INI		N135,828,685.37
ITU		N139,889,292.34
MBO		N130,954,154.62
MKPAT ENIN		N161,064,811.30

*Total Allocation*

NSIT IBOM		N135,099,691.36
NSIT UBIUM		N142,011,337.84
OBAT AKARA		N147,867,707.02
OKOBO		N128,348,082.33
ONNA		N134,085,911.94
ORON		N134,443,204.41
ORUK ANAM		N159,308,628.11
UDUNG UKO		N118,892,175.44
UKANAFUN		N145,348,145.02
UQUO		N119,577,312.27
URUAN		N152,273,718.82
URUE OFFONG/ORUK		N127,662,158.86
UYO		N195,703,360.31

Federation Account Allocation Committee (FAAC) September 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2017 Shared in September, 2017



ANAMBRA STATE

 **21**
No. of LGCs

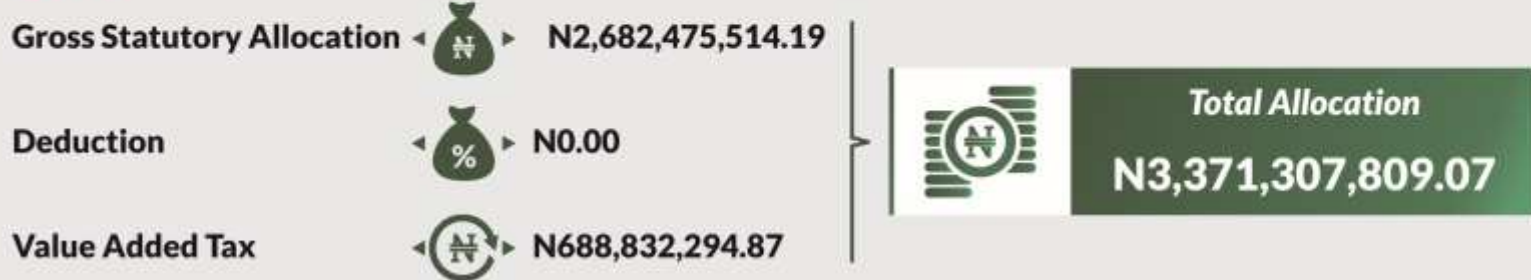
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

AGUATA		N220,139,581.33
ANAMBRA EAST		N146,121,292.35
ANAMBRA WEST		N150,337,205.11
ANIOCHA		N182,622,408.35
AWKA NORTH		N137,110,123.42
AWKA SOUTH		N158,474,472.18
AYAMELUM		N147,312,597.13
DUNUKOFIA		N131,046,031.86
EKWUSIGWO		N146,492,874.76
IDEMILI NORTH		N231,171,718.89
IDEMILI SOUTH		N161,149,347.89
IHALA		N195,500,383.86
NJIKOKA		N144,452,660.90
NNEWI NORTH		N144,045,905.34
NNEWI SOUTH		N171,590,282.51
OGBARU		N164,778,421.07
ONISHA NORTH		N137,538,899.04
ONISHA SOUTH		N142,228,021.31



Total Allocation

ORUMBA NORTH



N153,516,608.40

ORUMBA SOUTH



N155,905,873.98

OYI



N149,773,099.40

Federation Account Allocation Committee (FAAC) September 2017 Disbursement

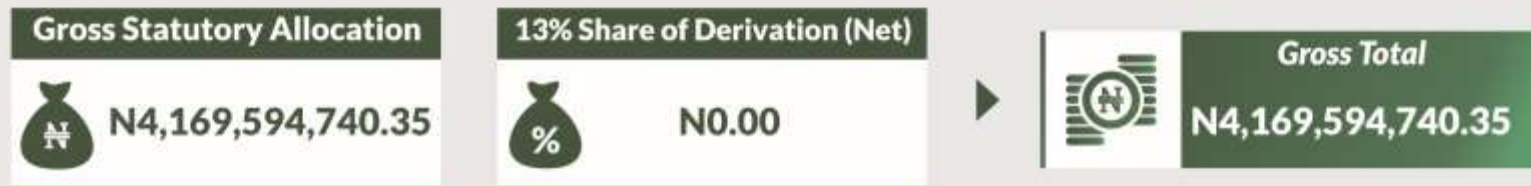
Distribution of Revenue Allocation to State and Local Governments by FAAC
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BAUCHI STATE

 **20**
No. of LGCs

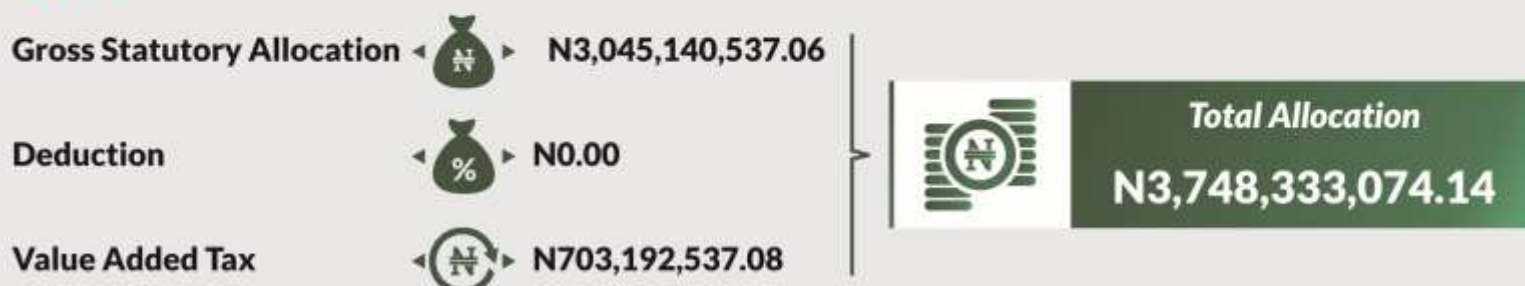
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

ALKALERI		N241,725,824.82
ANAMBRA EAST		N293,616,282.08
BOGORO		N131,804,996.74
DAMBAN		N155,225,879.17
DARAZO		N195,120,231.73
DASS		N131,395,262.57
GAMAWA		N206,251,556.56
GANJUWA		N205,596,960.68
GIADE		N149,540,994.13
I/GADAU		N171,403,479.02
JAMA'ARE		N133,547,087.23
KATAGUM		N202,563,846.89
KIRFI		N164,283,477.03
MISAU		N194,058,025.24
NINGI		N245,961,356.98
SHIRA		N186,049,135.20
TAFAWA BALEWA		N182,696,914.49
TORO		N251,099,486.66



Total Allocation

WARJI



N143,895,216.12

ZAKI



N162,497,060.79

Federation Account Allocation Committee (FAAC)

September 2017 Disbursement

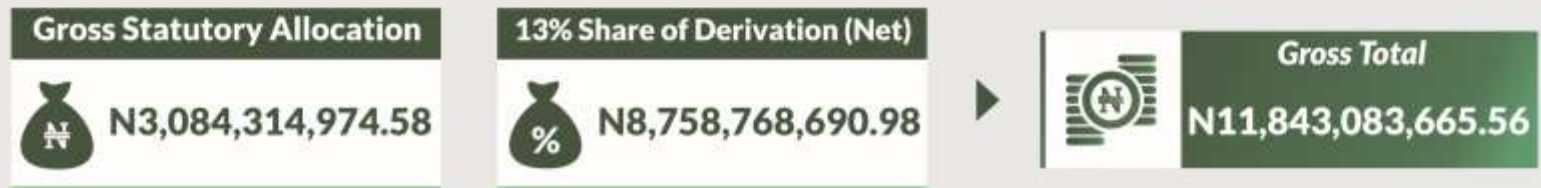
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of August, 2017 Shared in September, 2017



BAYELSA STATE

 **8**
No. of LGCs

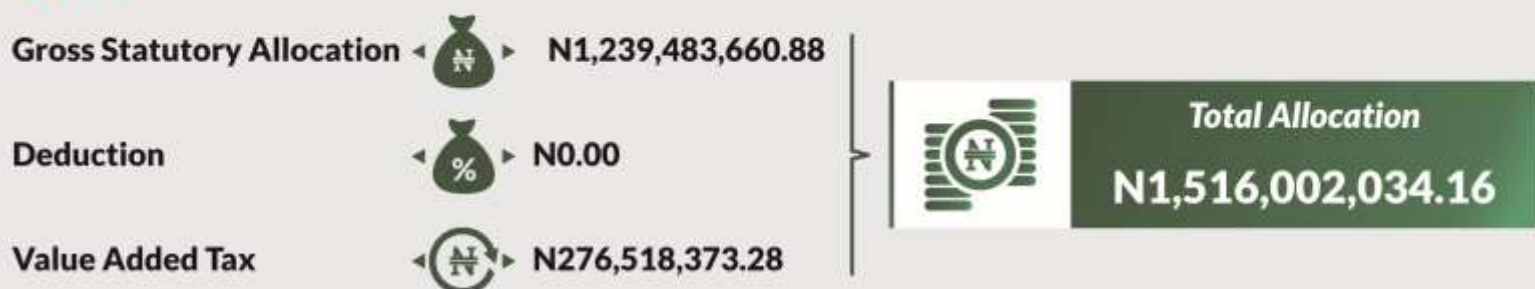
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

BRASS		N180,323,375.29
EKERMOR		N207,474,762.01
KOLOKUMA/OPOKUMA		N138,784,586.52
NEMBE		N168,395,679.93
OGBIA		N178,529,519.53
SAGBAMA		N176,520,612.34
SOUTHERN IJAW		N239,559,929.39
YENAGOA		N226,413,569.15

Federation Account Allocation Committee (FAAC) September 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2017 Shared in September, 2017



BENUE STATE

 **23**
No. of LGCs

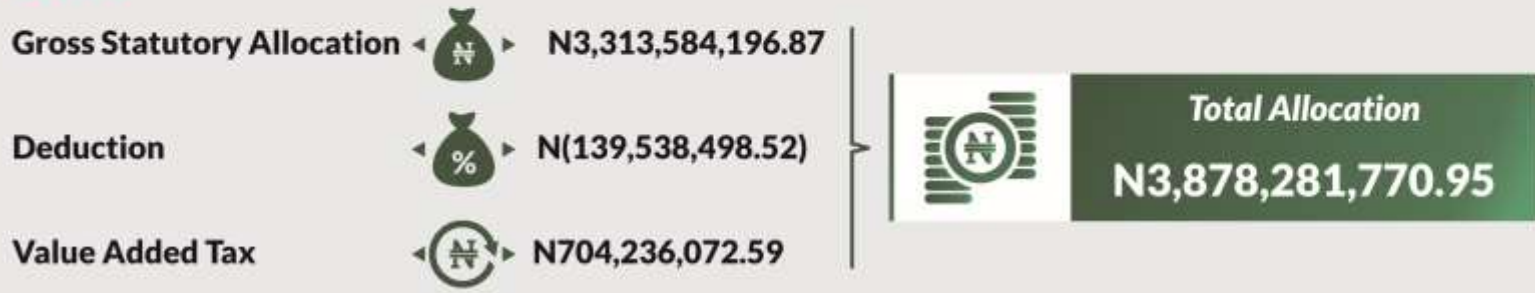
BENEFICIARIES



DEDUCTIONS



LGAs



*Total Allocation*

ADO		N170,148,669.79
AGATU		N149,029,088.18
APA		N143,777,032.98
BURUKU		N173,574,515.17
GBOKO		N227,275,234.34
GUMA		N181,735,405.75
GWER EAST		N171,935,859.82
GWER WEST		N148,441,241.17
KATSINA ALA		N188,468,892.11
KONSHISHA		N179,834,417.44
KWANDE		N203,395,617.44
LOGO		N157,866,218.60
MAKURDI		N192,888,250.31
OBI		N138,364,057.61
OGBADIBO		N146,244,929.87
OHIMINTI		N131,677,031.32
OJU		N168,119,407.23
OKPOKWU		N159,437,703.64



Total Allocation

OTUKPO  **N187,909,622.04**

TARKA  **N140,028,832.23**

UKUM  **N176,821,838.94**

USHONGO  **N171,089,630.76**

VANDEIKYA  **N182,352,056.71**

Federation Account Allocation Committee (FAAC) September 2017 Disbursement

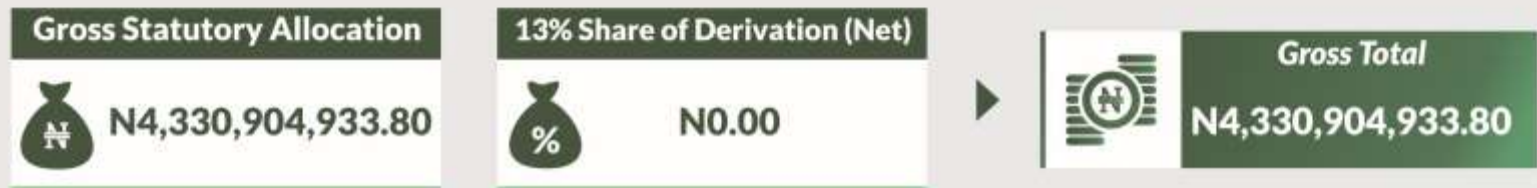
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2017 Shared in September, 2017



BORNO STATE

 **27**
No. of LGCs

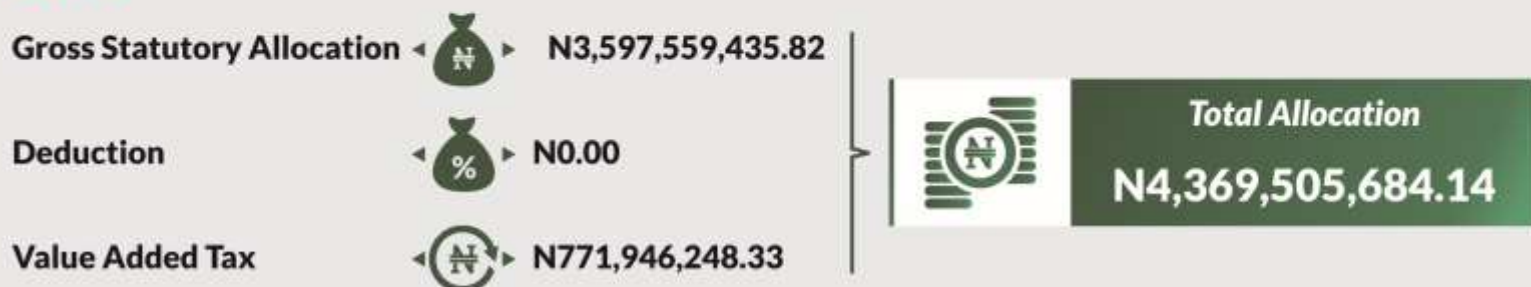
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

ABADAN		N155,318,306.57
ASKIRA UBA		N153,388,490.67
BAMA		N212,306,725.26
BAYO		N125,566,590.70
BIU		N170,669,506.82
CHIBOK		N124,466,527.66
DAMBOA		N203,343,740.03
DIKWA		N138,032,908.39
GUBIO		N162,057,218.36
GUZAMALA		N138,776,081.67
GWOZA		N200,226,281.86
HAWUL		N142,637,662.21
JERE		N166,170,961.89
KAGA		N143,053,251.55
KALA BALGE		N131,786,463.05
KONDUGA		N188,482,165.42
KUKAWA		N196,323,358.41
KWAYA KUSAR		N114,169,185.27



Total Allocation

MAFA		N148,925,992.32
MAGUMERI		N173,862,246.75
MAIDUGURI METRO		N264,333,599.42
MARTE		N159,940,352.15
MOBBAR		N150,007,273.77
MONGUNO		N146,624,603.34
NGALA		N171,920,417.84
NGANZAI		N145,288,322.62
SHANI		N141,827,450.16

Federation Account Allocation Committee (FAAC)

September 2017 Disbursement

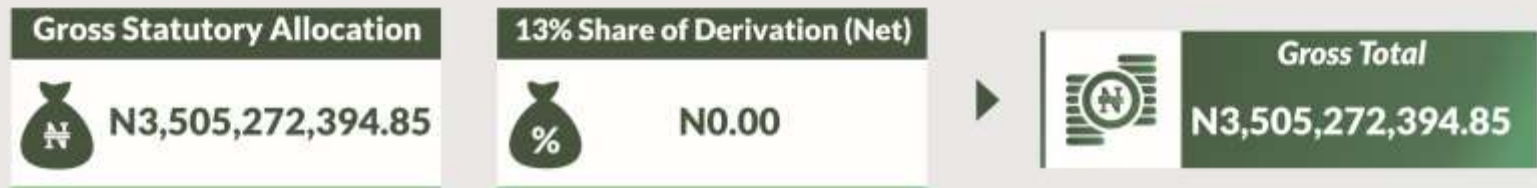
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of August, 2017 Shared in September, 2017



CROSS RIVER STATE

 **18**
No. of LGCs

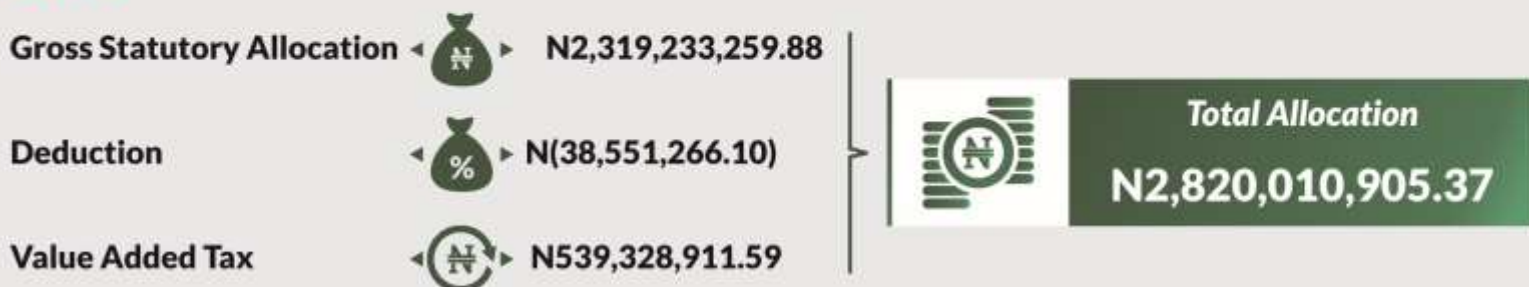
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

ABI		N150,415,922.62
AKAMKPA		N182,009,121.69
AKPABUYO		N183,002,320.61
BAKASSI		N116,250,647.39
BEKWARA		N139,175,461.33
BIASE		N160,069,059.25
BOKI		N180,097,094.25
CALABAR MUNICIPAL		N148,810,719.35
CALABAR SOUTH		N157,324,150.94
ETUNG		N123,162,581.26
IKOM		N164,077,932.97
OBANLIKU		N141,852,169.96
OBUBRA		N158,161,796.71
OBUDU		N150,604,750.79
ODUKPANI		N168,824,091.93
OGAJA		N159,307,894.44
YAKURR		N161,347,999.28
YALA		N175,517,190.61

Federation Account Allocation Committee (FAAC) September 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2017 Shared in September, 2017



DELTA STATE

 **25**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N3,539,347,040.63**

13% Share of Derivation (Net)

 **N11,986,477,003.45**



Gross Total

N15,525,824,044.08

DEDUCTIONS


External Debt

 **N22,321,499.20**

Contractual Obligation (ISPO)

 **N1,098,907,642.20**

Other Deductions (see Note)

 **N1,177,175,865.26**

Net Statutory Allocation

N13,227,419,037.42

Gross VAT Allocation

N999,180,665.53



Total Gross Amount

N16,525,004,709.61

Total Net Amount

N14,226,599,702.95

LGAs

Gross Statutory Allocation  **N2,971,764,793.54**

Deduction  **N0.00**

Value Added Tax  **N756,272,397.32**





















Total Allocation

N3,728,037,190.86



Total Allocation

ANIOCHA NORTH		N127,938,440.76
ANIOCHA SOUTH		N139,300,463.03
BOMADI		N119,889,301.00
BURUTU		N168,869,576.05
ETHIOPE EAST		N156,075,670.88
ETHIOPE WEST		N159,257,162.35
IKA NORTH EAST		N165,627,474.23
IKA SOUTH		N156,332,534.20
ISOKO NORTH		N147,728,061.69
ISOKO SOUTH		N166,980,296.75
NDOKWA EAST		N138,004,795.94
NDOKWA WEST		N144,383,764.52
OKPE		N133,512,552.60
OSHIMILI NORTH		N130,419,316.51
OSHIMILI SOUTH		N141,344,635.54
PATANI.....		N116,727,007.59
SAPELE		N147,239,569.69
UDU		N151,445,491.66

*Total Allocation*

UGHELLI NORTH		N200,014,952.69
UGHELLI SOUTH		N160,149,064.57
UKWUANI		N128,094,097.13
UVWIE		N150,129,860.96
WARRI SOUTH		N185,798,993.48
WARRI NORTH		N149,426,915.44
WARRI SOUTH-WEST		N143,347,191.60

Federation Account Allocation Committee (FAAC) September 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2017 Shared in September, 2017



EBONYI STATE

 **13**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N3,118,560,370.24**

13% Share of Derivation (Net)

 **N0.00**



Gross Total

N3,118,560,370.24

DEDUCTIONS

External Debt

 **N31,282,856.03**

Contractual Obligation (ISPO)

 **N0.00**

Other Deductions (see Note)

 **N141,730,860.32**

Net Statutory Allocation

N2,945,546,653.89

Gross VAT Allocation

N812,786,835.32

Total Gross Amount

N3,931,347,205.57

Total Net Amount

N3,758,333,489.21

LGAs



N1,715,619,297.19

N(47,917,823.48)

N402,768,042.02

Total Allocation

N2,070,469,515.73



Total Allocation

ABAKALIKI		N158,111,350.29
AFIKPO NORTH		N150,458,225.79
AFIKPO SOUTH		N151,541,594.55
EBONYI		N145,240,031.99
EZZA NORTH		N146,026,236.57
EZZA SOUTH		N149,929,142.27
IKWO		N175,801,561.43
ISHIELU		N155,358,487.26
IVO		N141,310,167.94
IZZI		N193,337,560.59
OHAOZARA		N152,005,242.99
OHAIKWU		N167,865,762.50
ONICHA		N183,484,151.57

Federation Account Allocation Committee (FAAC) September 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2017 Shared in September, 2017



EDO STATE

 **18**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N3,259,395,396.74**

13% Share of Derivation (Net)

 **N1,257,281,842.75**



Gross Total

N4,516,677,239.49

DEDUCTIONS

External Debt



N64,088,110.49

Contractual Obligation (ISPO)



N520,000,000.00

Other Deductions (see Note)



N393,356,922.11

Net Statutory Allocation

N3,539,232,206.89

Gross VAT Allocation

N962,908,170.58

Total Gross Amount

N5,479,585,410.07

Total Net Amount

N4,502,140,377.47



LGAs



N2,273,802,297.80

N0.00










N594,344,978.46

Total Allocation

N2,868,147,276.27



Total Allocation

AKOKO EDO		N196,071,813.59
EGOR		N193,002,458.20
ESAN CENTRAL		N127,637,343.65
ESAN NORTH EAST		N131,443,344.85
ESAN SOUTH EAST		N154,620,222.95
ESAN WEST		N133,656,789.11
ETSAKO CENTRAL		N131,799,941.09
ETSAKO EAST		N151,665,966.02
ETSAKO WEST		N167,033,578.77
IGUEBEN		N122,863,234.48
IKPOBA OKHA		N210,886,237.08
OREDO		N215,945,131.68
ORHIONWON		N167,055,704.87
OVIA NORTH EAST		N159,055,182.56
OVIA SOUTH WEST		N169,564,732.71
OWAN EAST		N153,653,163.69
OWAN WEST		N128,122,095.96
UHUNMWODE.....		N154,070,335.00

Federation Account Allocation Committee (FAAC) September 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2017 Shared in September, 2017



EKITI STATE

 **16**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N3,116,800,584.80**

13% Share of Derivation (Net)

 **N0.00**

Gross Total

 **N3,116,800,584.80**

DEDUCTIONS

External Debt

 **N45,608,594.70**

Contractual Obligation (ISPO)

 **N499,654,808.01**

Other Deductions (see Note)

 **N436,641,964.82**

Net Statutory Allocation

N2,134,895,217.27

Gross VAT Allocation

N811,476,185.67

Total Gross Amount

N3,928,276,770.47

Total Net Amount

N2,946,371,402.94

LGAs

 **N1,805,481,482.42**

N0.00

N460,702,307.13

Total Allocation

N2,266,183,789.54



Total Allocation

ADO EKITI		N185,252,673.97
AIYEKIRE		N140,213,295.97
EFON		N131,203,490.16
EKITI EAST		N137,849,091.65
EKITI SOUTH WEST		N146,051,586.10
EKITI WEST		N149,220,271.03
EMURE		N122,994,597.30
IDO-OSI		N149,713,273.48
IJERO		N162,018,431.65
IKERE		N141,077,258.77
IKOLE		N150,447,847.57
ILEJEMEJI		N106,727,825.06
IREPODUN/IFELODUN		N134,677,873.34
ISE/ORUN		N131,128,107.52
MOBA		N140,752,934.81
OYE		N136,855,231.15

Federation Account Allocation Committee (FAAC) September 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2017 Shared in September, 2017



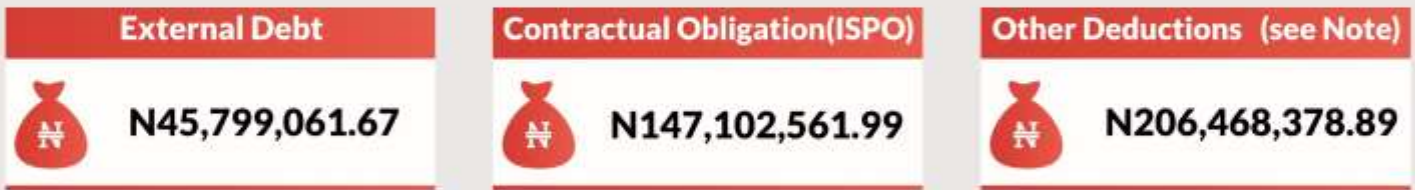
ENUGU STATE

 **17**
No. of LGCs

BENEFICIARIES



DEDUCTIONS













LGAs





Total Allocation

AGWU		N171,043,214.41
ANINRI		N145,528,476.38
ENUGU EAST		N195,281,359.07
ENUGU NORTH		N183,806,784.62
ENUGU SOUTH		N176,079,223.91
EZEAGU		N168,814,909.70
IGBO ETITI		N172,601,301.06
IGBO EZE NORTH		N187,044,318.39
IGBO EZE SOUTH		N166,650,429.13
ISI UZO		N157,946,265.80
NKANU EAST		N163,907,140.40
NKANU WEST		N159,926,414.03
NSUKKA		N208,060,339.21
OJI RIVER		N144,348,050.08
UDENU		N159,798,793.44
UDI		N180,406,742.88
UZO UWANI		N148,880,232.54

Federation Account Allocation Committee (FAAC) September 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2017 Shared in September, 2017



GOMBE STATE

 **11**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N3,283,355,918.73**

13% Share of Derivation (Net)

 **N0.00**



Gross Total

N3,283,355,918.73

DEDUCTIONS

External Debt

 **N30,538,887.79**

Contractual Obligation (ISPO)

 **N361,446,152.47**

Other Deductions (see Note)

 **N287,111,786.97**

Net Statutory Allocation

N2,604,259,091.50

Gross VAT Allocation

N793,981,377.87

Total Gross Amount

N4,077,337,296.60

Total Net Amount

N3,398,240,469.37

LGAs



N1,582,962,260.25

N(53,983,557.43)

N356,202,573.72

Total Allocation

N1,885,181,276.54



Total Allocation

AKKO		N225,011,373.22
BALANGA		N165,225,121.69
BILLIRI		N165,468,321.32
DUKKU		N178,218,787.22
FUNAKAYE		N175,886,791.98
GOMBE		N190,946,794.81
KALTUNGO		N148,999,430.33
KWAMI		N160,964,480.74
NAFADA		N145,505,503.04
SHOMGOM		N140,000,283.46
YAMALTU/DEBA		N188,954,388.72

Federation Account Allocation Committee (FAAC) September 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2017 Shared in September, 2017



IMO STATE

 **27**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N3,624,248,348.58**

13% Share of Derivation (Net)

 **N257,895,842.10**



Gross Total


N3,882,144,190.68

DEDUCTIONS

External Debt

 **N46,358,595.57**

Contractual Obligation (ISPO)

 **N0.00**

Other Deductions (see Note)

 **N822,267,522.07**

Net Statutory Allocation

N3,013,518,073.04

Gross VAT Allocation

N950,722,943.03

Total Gross Amount

N4,832,867,133.71

Total Net Amount

N3,964,241,016.07

LGAs



N3,096,204,601.98

N0.00

N764,287,343.22

Total Allocation

N3,860,491,945.21



Total Allocation

ABOH MBAISE		N155,638,142.60
AHIAZU MBAISE		N146,770,258.07
EHIME MBANO		N134,769,756.43
EZINIHITE MBAISE		N143,761,592.10
IDEATO NORTH		N151,571,250.34
IDEATO SOUTH		N152,073,329.42
IHITE UBOMA		N136,733,295.99
IKEDURU		N145,029,476.51
ISIALA MBANO		N162,687,290.18
ISU		N145,324,876.81
MBAITOLI		N176,934,476.18
NGOR/OKPALA		N150,552,555.73
NJABA		N137,900,559.90
NKWANGELE		N133,919,379.56
NKWERRE		N119,255,876.43
OBOWO		N129,608,882.34
OGUTA		N149,086,353.65
OHAJI/EGBEMA		N161,518,915.75



Total Allocation

OKIGWE		N142,163,717.60
ONUIMO		N127,302,631.67
ORLU		N140,192,968.93
ORSU		N135,724,280.86
ORU		N131,643,754.77
ORU WEST		N135,634,611.51
OWERRI MUNICIPAL		N137,240,680.96
OWERRI NORTH		N147,276,461.27
OWERRI WEST		N130,176,569.69

Federation Account Allocation Committee (FAAC)

September 2017 Disbursement

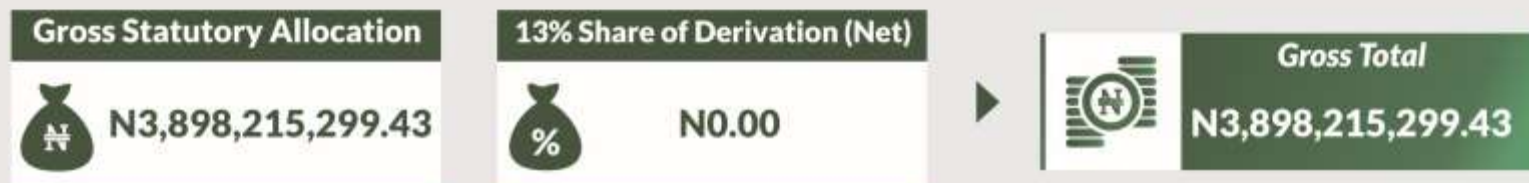
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of August, 2017 Shared in September, 2017



JIGAWA STATE

 **27**
No. of LGCs

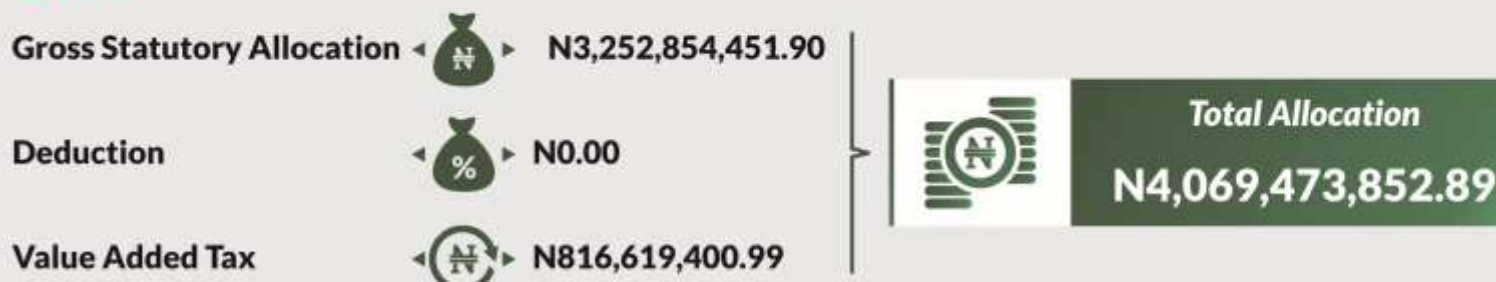
BENEFICIARIES



DEDUCTIONS




LGAs





Total Allocation

AUYO		N137,841,167.64
BABURA		N162,583,753.66
BIRNIN KUDU		N200,346,636.93
BIRNIWA		N150,543,328.15
GAGARAWA		N129,437,980.90
BUJI		N128,514,963.67
DUTSE		N179,084,643.45
GARKI		N150,151,304.61
GUMEL		N132,392,090.61
GURI		N138,838,441.52
GWARAM		N192,268,076.30
GWIWA		N142,608,184.01
HADEJIA		N123,562,736.06
JAHUN		N167,513,189.26
KAFIN HAUSA		N186,727,027.00
KAUGAMA		N137,829,965.88
KAZAURE		N146,304,835.53
KIRI-KASAMMA		N153,167,358.41



Total Allocation

KIYAWA		N156,016,665.98
MAIGATARI		N157,522,521.21
MALAM MADORI		N148,409,284.94
MIGA		N136,574,115.89
RINGIM		N165,168,568.38
RONI		N123,394,332.28
SULE TAKARKAR		N151,796,043.62
TAURA		N140,681,027.51
YANKWASHI		N130,195,609.52

Federation Account Allocation Committee (FAAC) September 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2017 Shared in September, 2017



KADUNA STATE

 **23**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N4,567,212,626.43**

13% Share of Derivation (Net)

 **N0.00**

Gross Total

 **N4,567,212,626.43**

DEDUCTIONS

External Debt

 **N180,575,169.37**

Contractual Obligation (ISPO)

 **N0.00**

Other Deductions (see Note)

 **N203,254,936.77**

Net Statutory Allocation

N4,183,382,520.29

Gross VAT Allocation

N1,253,598,076.64


Total Gross Amount

N5,820,810,703.07

Total Net Amount

N5,436,980,596.93

LGAs

Gross Statutory Allocation  **N3,658,142,844.07**

Deduction  **N0.00**
















Value Added Tax  **N885,903,024.37**

Total Allocation

 **N4,544,045,868.44**



Total Allocation

BIRNIN GWARI		N232,576,412.92
CHIKUN		N243,090,205.81
GIWA		N203,833,327.23
GWAGWADA		N155,171,139.82
IGABI		N256,381,319.19
IKARA		N173,142,017.81
JABA		N152,944,428.53
JEMA'A		N200,936,875.67
KACHIA		N215,434,671.69
KADUNA NORTH		N212,666,473.99
KADUNA SOUTH		N226,842,957.19
KAGARKO		N192,357,763.93
KAURA		N170,462,577.61
KAURU		N171,171,156.00
KUBAU		N199,995,851.93
KUDAN		N155,088,782.00
LERE		N215,767,065.20
MAKARFI		N147,569,779.83



Total Allocation

SABON GARI



N193,536,620.93

SANGA



N160,134,368.71

SOBA



N204,485,143.57

ZANGON KATAF



N225,425,411.89

ZARIA



N235,031,517.01

Federation Account Allocation Committee (FAAC) September 2017 Disbursement

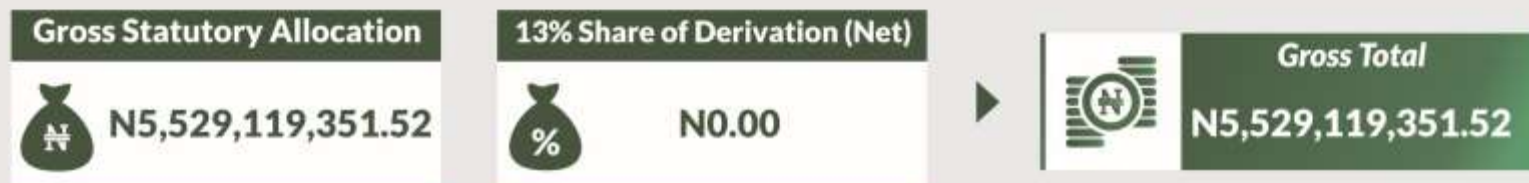
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2017 Shared in September, 2017



KANO STATE

 **44**
No. of LGCs

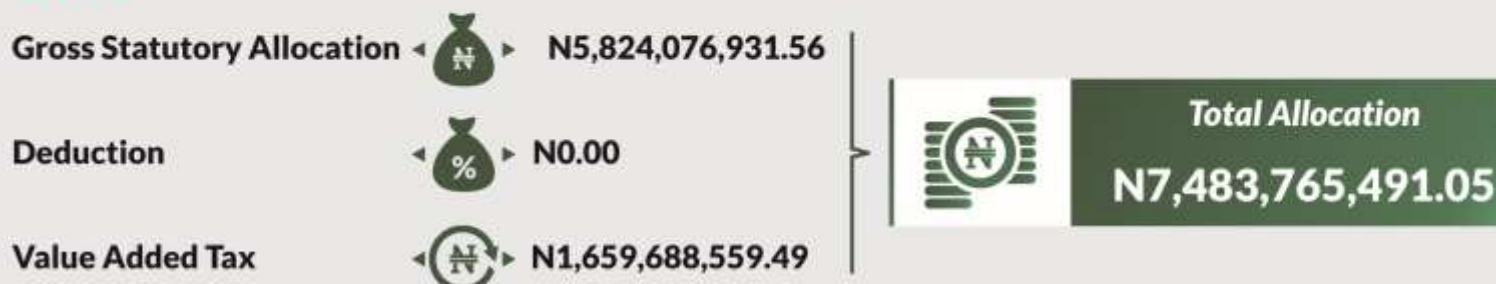
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

AJINGI		N155,596,049.23
ALBASU		N159,515,443.08
BAGWAI		N146,941,063.99
BEBEJI		N158,101,221.70
BICHI		N189,459,220.25
BUNKURE		N152,789,655.72
DALA		N240,558,921.54
DANBAFTA		N166,843,243.77
DAWAKIN KUDU		N177,635,104.21
DAWAKIN TOFA		N180,013,854.96
DOGUWA		N163,726,801.59
FAGGE		N164,063,374.14
GABASAWA		N170,534,906.10
GARKO		N153,144,610.33
GARUN MALLAM		N149,652,931.13
GAYA		N164,459,861.10
GEZAWA		N187,617,992.09
GWALE		N222,063,969.87



Total Allocation

GWARZO		N156,244,781.16
KABO		N149,976,651.45
KANO MUNICIPAL		N216,194,555.63
KARAYE		N145,686,847.21
KIBIYA		N146,430,288.84
KIRU		N187,351,452.67
KUMBOTSO		N192,488,249.50
KUNCHI		N146,053,975.71
KURA		N145,780,242.67
MADOBI		N145,383,759.65
MAKODA		N171,561,818.33
MINJIBIR		N172,067,061.14
NASSARAWA		N293,886,772.11
RANO		N149,801,229.46
RIMIN GADO		N146,061,493.49
ROGO		N176,419,749.14
SHANONG		N146,877,697.68
SUMAILA		N184,144,014.22

*Total Allocation*

TAKAI		N163,431,567.44
TARAUNI		N169,630,776.62
TOFA		N133,954,683.12
TSANYAWA		N148,305,161.13
TUDUN WADA		N179,509,024.28
UNGOGO		N211,912,539.16
WARAWA		N139,750,058.94
WUDIL		N162,142,815.51

Federation Account Allocation Committee (FAAC)

September 2017 Disbursement

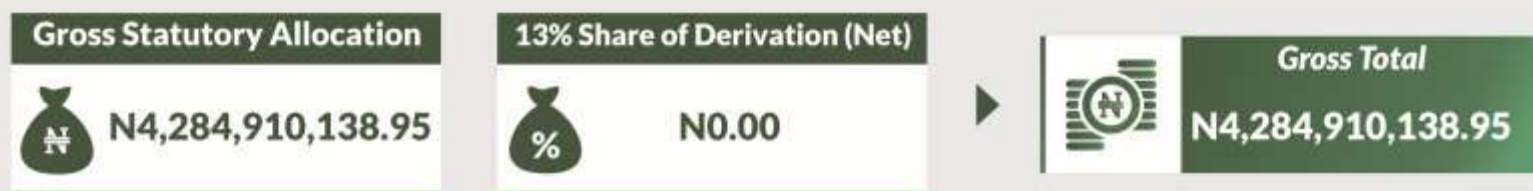
Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of August, 2017 Shared in September, 2017



KATSINA STATE

 **34**
No. of LGCs

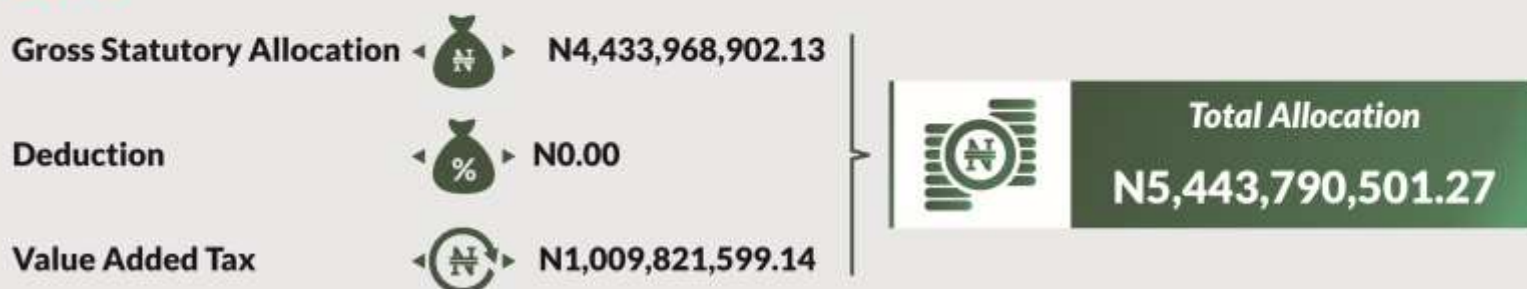
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

BAKORI		N156,602,488.78
BATAGARAWA		N162,703,770.82
BATSARI		N175,841,341.61
BAURE		N166,151,098.73
BINDAWA		N154,606,722.57
CHARANCHI		N145,542,576.90
DAN-MUSA		N144,434,568.45
DANDUME		N154,797,692.13
DANJA		N145,689,154.20
DAURA		N175,991,879.60
DUTSI		N144,750,024.68
DUTSINMA		N160,930,951.72
FASKARI		N174,362,136.55
FUNTUA		N175,871,998.13
INGAWA		N154,296,924.74
JIBIA		N170,072,301.78
KAFUR		N176,674,783.22
KAITA		N169,327,885.99



Total Allocation

KANKARA		N186,563,416.64
KANKIA		N149,683,746.87
KATSINA		N205,824,988.52
KURFI		N143,826,080.05
KUSADA		N136,193,142.66
MAIADUA		N166,572,154.23
MALUMFASHI		N164,773,507.65
MANI		N157,495,470.03
MASHI		N159,931,513.89
MATAZU		N135,813,361.94
MUSAWA		N160,868,051.39
RIMI		N146,907,630.63
SABUWA		N150,069,929.02
SAFANA		N161,991,235.00
SANDAMU		N155,037,773.21
ZANGO		N153,590,198.92

Federation Account Allocation Committee (FAAC)

September 2017 Disbursement




Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of August, 2017 Shared in September, 2017



KEBBI STATE

 **21**
No. of LGCs

BENEFICIARIES





Gross Statutory Allocation  N3,680,759,186.99	13% Share of Derivation (Net)  N0.00	Gross Total  N3,680,759,186.99
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DEDUCTIONS

External Debt  N36,342,977.01	Contractual Obligation(ISPO)  N0.00	Other Deductions (see Note)  N264,239,440.81
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LGAs

Gross Statutory Allocation 	N2,798,310,315.63	Total Allocation  N3,402,420,155.33
Deduction 	N0.00	
Value Added Tax 	N604,109,839.70	



Total Allocation

ALIERU		N123,231,761.80
AREWA		N193,984,095.19
ARGUNGU.....		N168,936,824.15
AUGIE		N140,067,039.47
BAGUDO		N185,288,593.34
BIRNIN -KEBBI		N221,006,273.13
BUNZA		N152,830,442.53
DANDI KAMBA		N162,118,422.18
DANKO /WASAGU		N202,133,230.34
FAKAI		N142,596,437.54
GWANDU		N150,977,836.18
JEGA		N166,256,202.38
KALGO.....		N136,857,226.47
KOKO/BESSE		N157,762,996.17
MAIYAMA		N179,315,757.43
NGASKI		N146,472,561.25
SAKABA		N142,560,553.51
SHANGA		N149,331,206.19



Total Allocation

SURU		N176,429,812.43
YAURI		N139,027,476.60
ZURU		N165,235,407.05

Federation Account Allocation Committee (FAAC) September 2017 Disbursement

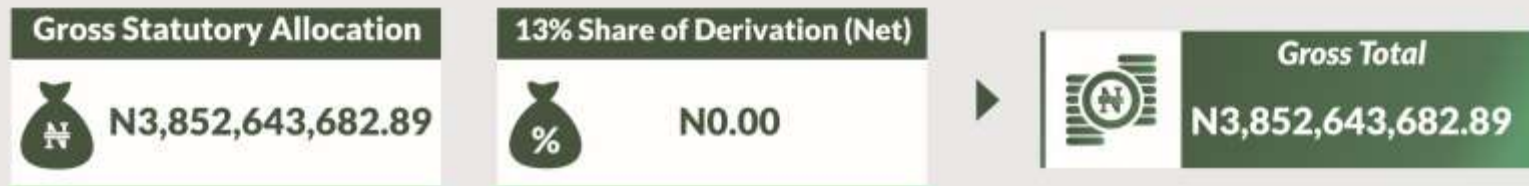
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2017 Shared in September, 2017



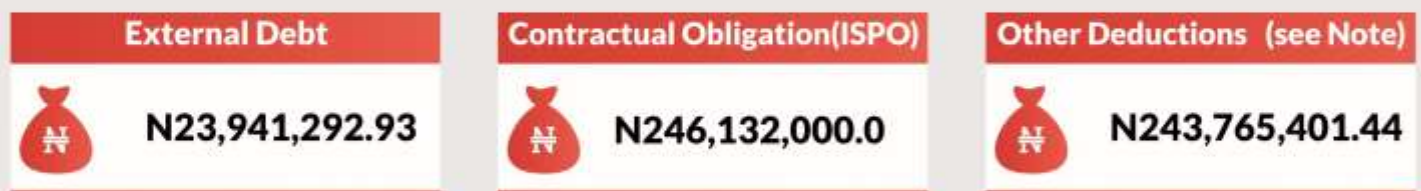
KOGI STATE

 **21**
No. of LGCs

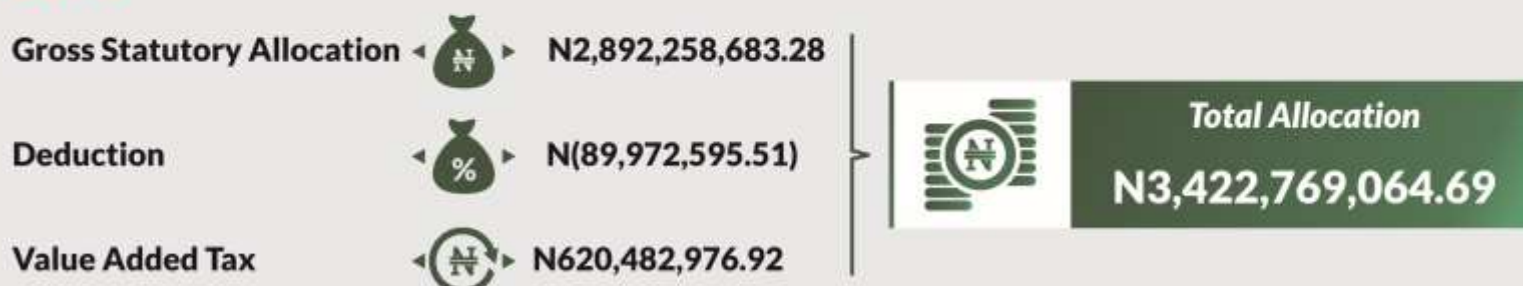
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

ADAVI		N173,151,790.40
AJAOKUTA		N151,375,462.05
ANKPA		N194,032,700.79
BASSA		N152,386,282.78
DEKINA		N206,963,363.26
IBAJI		N159,729,727.59
IDAH		N134,794,517.78
IGALAMELA		N158,689,936.91
IJUMU		N154,351,415.13
KABBA/BUNU		N163,461,497.59
KOGI		N144,992,726.17
KOTON KARFE		N183,773,571.33
MOPA-MURO		N121,277,011.97
OFU		N177,279,706.84
OGORI/MAGONGO		N117,995,726.96
OKEHI		N172,991,160.59
OKENE		N216,843,955.67
OLAMABORO		N162,488,061.24



Total Allocation

OMALA		N151,975,842.58
YAGBA EAST		N163,881,660.28
YAGBA WEST		N160,332,946.77

Federation Account Allocation Committee (FAAC)

September 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of August, 2017 Shared in September, 2017



KWARA STATE

 **16**
No. of LGCs

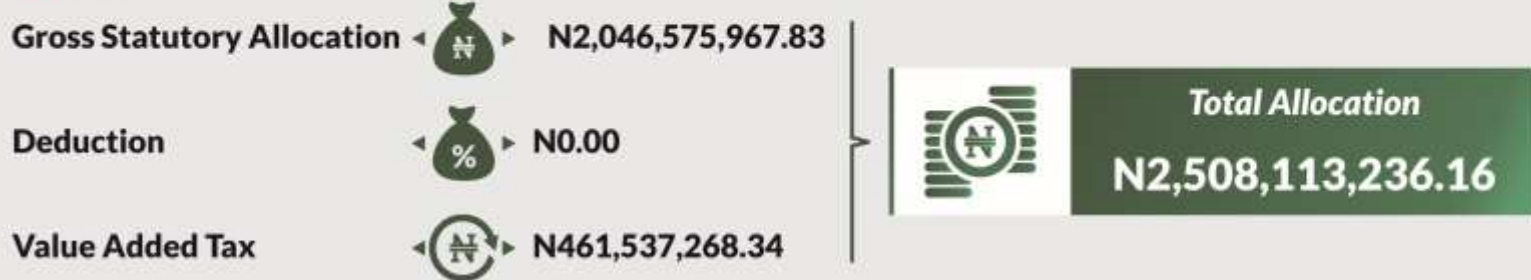
BENEFICIARIES



DEDUCTIONS





LGAs





Total Allocation

ASA		N173,151,790.40
BARUTEN		N151,375,462.05
EDU		N194,032,700.79
EKITI		N152,386,282.78
IFELODUN		N206,963,363.26
ILORIN EAST		N159,729,727.59
ILORIN SOUTH		N134,794,517.78
ILORIN WEST		N158,689,936.91
IREPODUN		N154,351,415.13
KAI AMA		N163,461,497.59
MORO		N144,992,726.17
OFFA		N183,773,571.33
OKE-ERO		N121,277,011.97
OSIN		N177,279,706.84
OYUN		N117,995,726.96
PATEGI		N172,991,160.59

Federation Account Allocation Committee (FAAC) September 2017 Disbursement

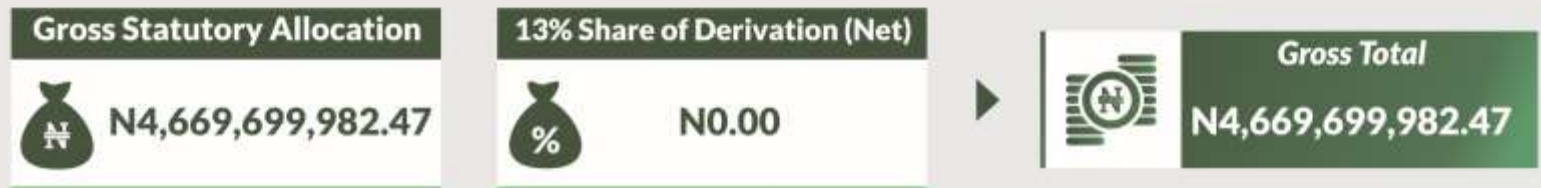
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2017 Shared in September, 2017



LAGOS STATE

 **20**
No. of LGCs

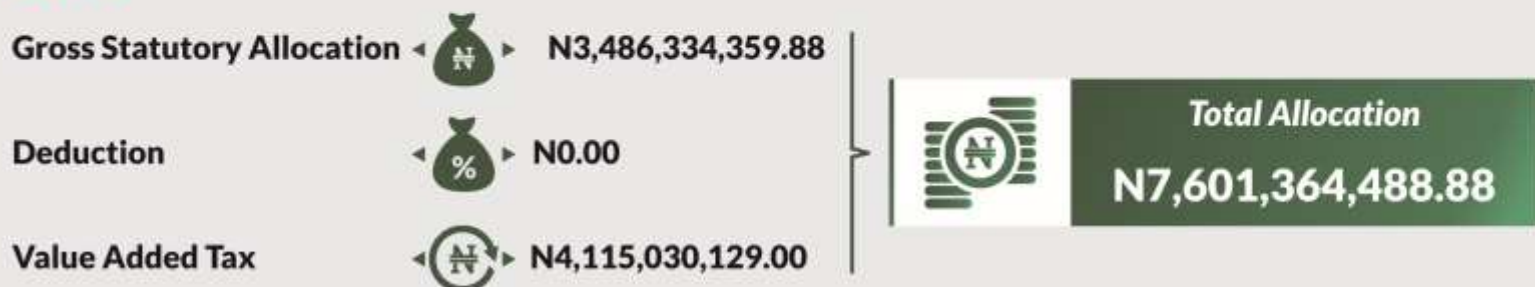
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

AGEGE		N381,698,275.89
AJEROMI/IFELODUN		N445,740,721.28
ALIMOSHO		N620,916,755.48
AMOWO-ODOFIN		N339,556,858.56
APAPA		N310,635,409.44
BADAGRY		N326,208,344.69
EPE		N311,551,181.30
ETI-OSA		N343,500,526.94
IBEJU-LEKKI		N283,717,321.58
IFAKO/IJAYE		N372,744,185.64
IKEJA		N342,754,173.13
IKORODU		N411,231,405.74
KOSOFE		N435,736,561.12
LAGOS ISLAND		N307,274,247.42
LAGOS MAINLAND		N338,129,840.82
MUSHIN		N427,746,831.47
OJO		N419,314,038.64
OSHODI/ISOLO		N425,086,234.26



Total Allocation

SOMOLU



N364,138,487.86

SURULERE



N393,683,087.62

Federation Account Allocation Committee (FAAC) September 2017 Disbursement

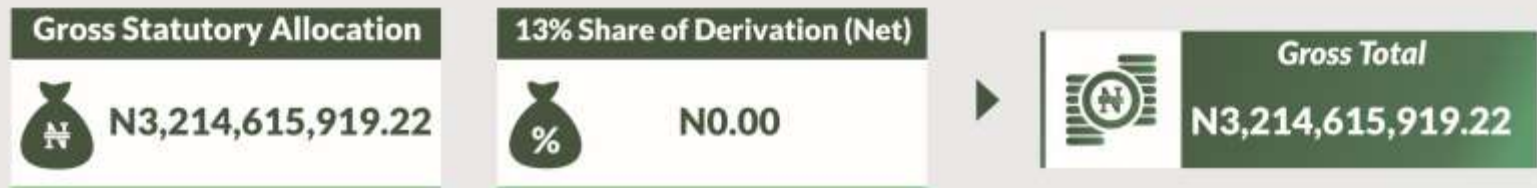
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2017 Shared in September, 2017



NASSARAWA STATE

 **13**
No. of LGCs

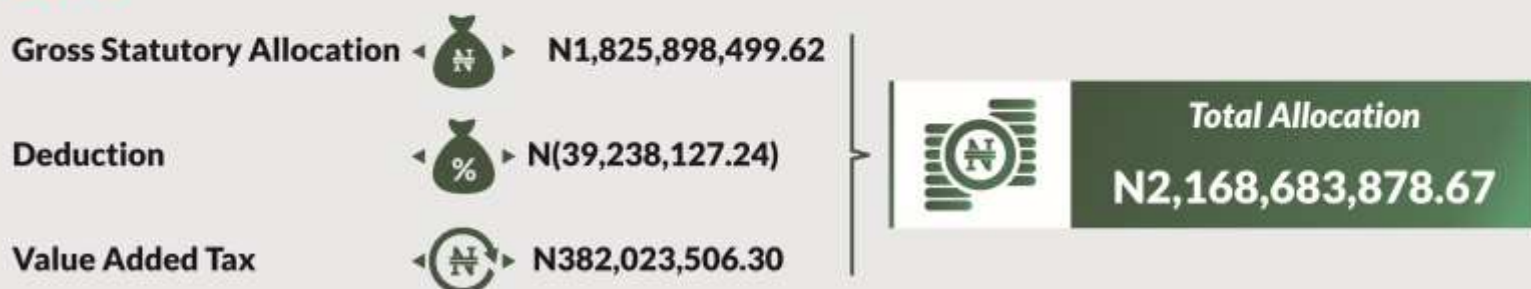
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

AKWANGA		N145,287,323.36
AWE		N160,595,532.19
DOMA		N165,539,059.91
KARU		N194,725,891.61
KEANA		N139,810,553.17
KEFFI		N133,640,641.77
KOKONA		N150,454,596.17
LAFIA		N235,515,709.98
NASARAWA		N212,254,671.18
NASARAWA EGGON		N166,709,127.27
OBI		N160,701,164.53
TOTO		N167,205,061.39
WAMBA		N136,244,546.15

Federation Account Allocation Committee (FAAC) September 2017 Disbursement

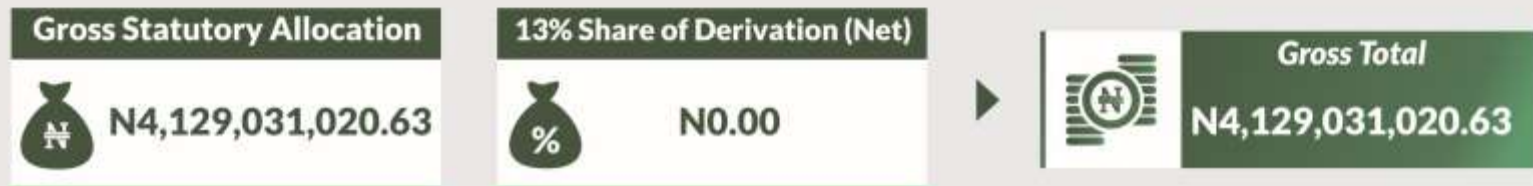
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2017 Shared in September, 2017



NIGER STATE

 **25**
No. of LGCs

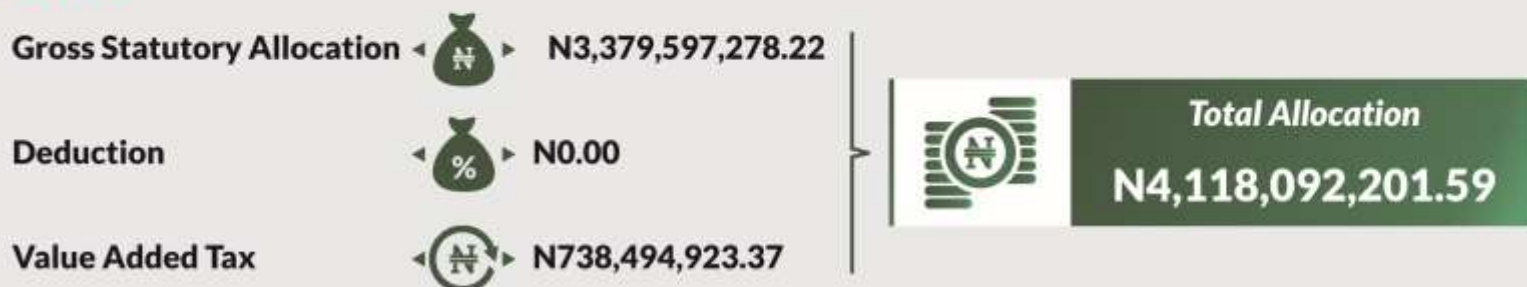
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

AGAIE		N153,625,793.57
AGWARA		N131,140,195.09
BIDA		N154,971,251.98
BORGU		N231,528,292.95
BOSSO		N149,596,376.22
EDATI		N156,829,617.34
GBAKO		N148,063,151.84
GURARA		N132,966,189.73
KATCHA		N143,422,161.50
KONTAGORA		N157,041,750.34
LAPAI		N151,462,995.79
LAVUN		N178,132,744.89
MAGAMA		N179,910,185.64
MARIGA		N196,991,438.02
MASHEGU		N227,630,556.40
MINNA		N155,453,616.67
MOKWA		N202,190,830.46
MUYA		N139,100,859.60

*Total Allocation*

PAIKORO		N159,543,297.90
RAFI		N180,972,413.21
RIJAU		N171,718,679.58
SHIRORO		N201,117,937.87
SULEJA		N155,142,080.45
TAFA		N124,133,698.92
WUSHISHI		N135,406,085.62

Federation Account Allocation Committee (FAAC) September 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2017 Shared in September, 2017




OGUN STATE

 **20**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation
 **N3,238,490,877.33**

13% Share of Derivation (Net)
 **N0.00**

Gross Total
 **N3,238,490,877.33**

DEDUCTIONS

External Debt
 **N72,750,986.82**

Contractual Obligation (ISPO)
 **N0.00**

Other Deductions (see Note)
 **N1,133,331,119.97**

Net Statutory Allocation
N2,032,408,770.54

Gross VAT Allocation
N1,007,638,172.14

Total Gross Amount
N4,246,129,049.47

Total Net Amount
N3,040,046,942.68




LGAs

Gross Statutory Allocation  **N2,410,992,478.89**

Deduction  **N(115,776,950.40)**

Value Added Tax  **N663,125,427.33**

Total Allocation
 **N2,958,340,955.82**



Total Allocation

ABEOKUTA NORTH		N152,501,073.24
ABEOKUTA SOUTH		N159,575,223.98
ADO-ODO/OTA		N245,685,839.51
EGBADO NORTH		N156,661,453.19
EGBADO SOUTH		N142,398,008.29
EWEKORO		N107,506,366.92
REMO NORTH		N105,522,197.85
IFO		N241,730,450.19
IJEBU EAST		N137,604,339.47
IJEBU NORTH		N177,158,630.71
IJEBU ODE		N136,191,964.17
IKENNE		N123,286,365.57
IJEBU NORTH EAST		N110,256,981.99
IMEKO-AFON		N124,679,849.69
IPOKIA		N133,862,006.05
OBAFEMI/OWODE		N161,867,067.87
ODEDAH		N133,246,645.61
ODOGBOLU		N126,535,505.32



Total Allocation

OGUN WATERSIDE



N117,992,030.49

SHAGAMU



N164,078,955.72

Federation Account Allocation Committee (FAAC) September 2017 Disbursement




Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2017 Shared in September, 2017



ONDO STATE

 **18**
No. of LGCs

BENEFICIARIES





Gross Statutory Allocation  N3,244,906,690.44	13% Share of Derivation (Net)  N1,480,630,595.28	Gross Total  N4,725,537,285.72
--	--	--

DEDUCTIONS

External Debt  N50,606,534.74	Contractual Obligation(ISPO)  N725,882,360.59	Other Deductions (see Note)  N236,499,022.95
---	---	--

Net Statutory Allocation N3,712,549,367.44	Gross VAT Allocation N933,676,893.29
Total Gross Amount N5,659,214,179.01	Total Net Amount N4,646,226,260.73

LGAs

Gross Statutory Allocation  N2,302,650,323.31	}  Total Allocation N2,835,339,062.66
Deduction  N(47,177,126.82)	
Value Added Tax  N579,865,866.17	



Total Allocation

AKOKO NORTH EAST		N156,355,420.32
AKOKO NORTH WEST		N166,140,991.26
AKOKO SOUTH WEST		N169,564,539.04
AKOKO SOUTH EAST		N124,847,412.23
AKURE NORTH		N132,803,009.09
AKURE SOUTH		N204,038,326.54
IDANRE		N141,444,898.30
IFEDORE		N145,267,230.90
OKITIPUPA		N172,423,135.26
ILAJE		N187,918,257.91
ESE-EDO		N143,724,260.66
ILE-OLUJI-OKEIGBO		N148,922,808.89
IRELE		N138,677,477.17
ODIGBO		N172,057,131.46
ONDO EAST		N115,249,216.94
ONDO WEST		N188,949,212.19
OSE		N150,447,722.40
OWO		N176,508,012.09

Federation Account Allocation Committee (FAAC) September 2017 Disbursement

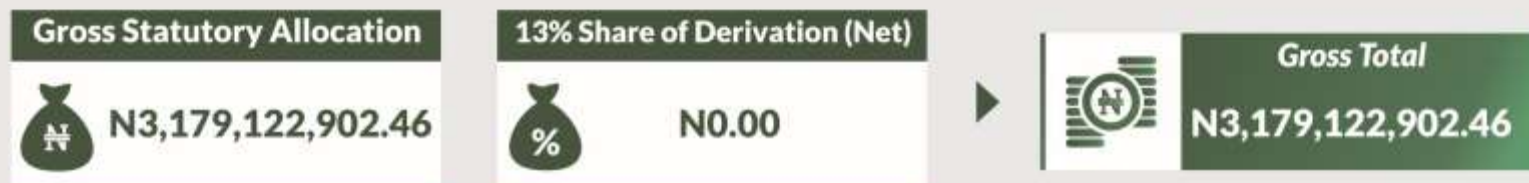
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2017 Shared in September, 2017



OSUN STATE

 **30**
No. of LGCs

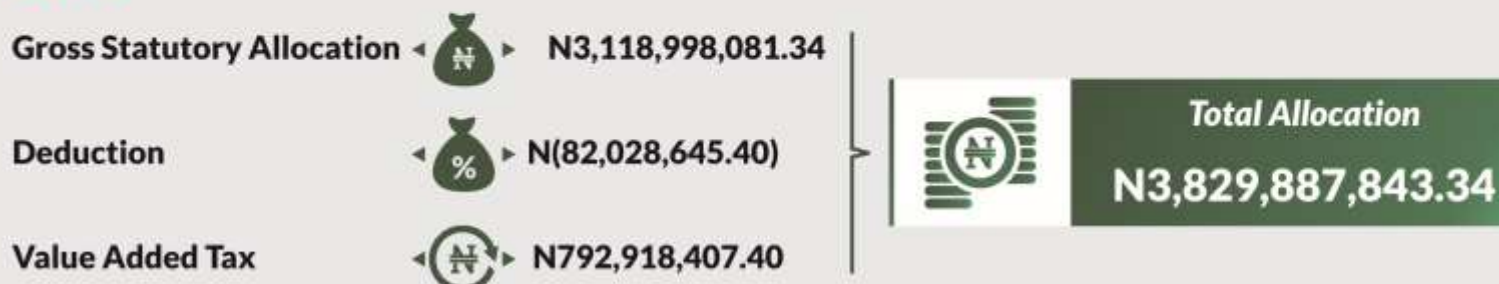
BENEFICIARIES



DEDUCTIONS



LGAs














Total Allocation

ATAKUMOSA EAST		N112,061,180.99
ATAKUMOSA WEST		N111,843,992.81
AIYEDADE		N139,316,371.74
AIYEDIRE		N121,509,702.70
BOLUWADURO		N115,813,511.27
BORIPE		N133,271,985.18
EDE NORTH		N112,324,745.11
EDE SOUTH		N115,327,581.59
EGBEDORE		N113,681,181.08
EJIGBO		N129,816,583.26
IFE CENTRAL		N138,153,049.56
IFE EAST		N156,765,976.46
IFE NORTH		N145,902,202.27
IFE SOUTH		N129,392,862.63
IFEDAYO		N100,901,663.93
IFELODUN		N128,298,735.23
ILA		N113,622,504.53
ILESHA EAST		N120,364,654.68

*Total Allocation*

ILESHA EAST		N120,364,654.68
ILESHA WEST		N125,974,017.79
IREPODUN		N125,903,879.24
IREWOLE		N135,758,554.46
ISOKAN		N123,057,231.60
IWO		N151,539,002.92
OBOKUN		N125,860,321.18
ODO-OTIN		N159,347,635.04
OLA-OLUWA		N113,348,759.83
OLORUNDA		N136,071,178.07
ORIADE		N137,480,524.82
OROLU		N121,378,022.44
OSOGBO		N135,800,230.93

Federation Account Allocation Committee (FAAC) September 2017 Disbursement

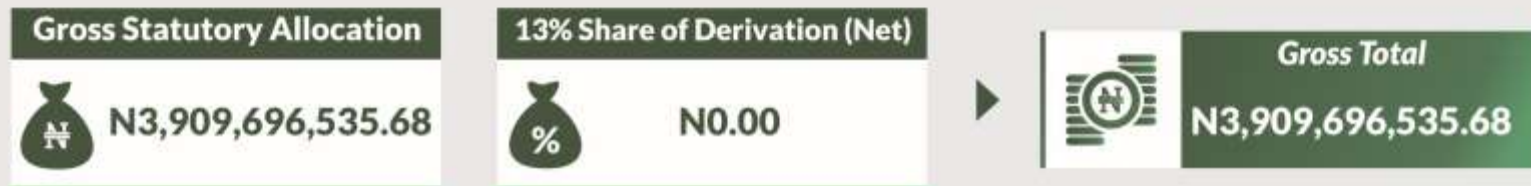
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2017 Shared in September, 2017



OYO STATE

 **33**
No. of LGCs

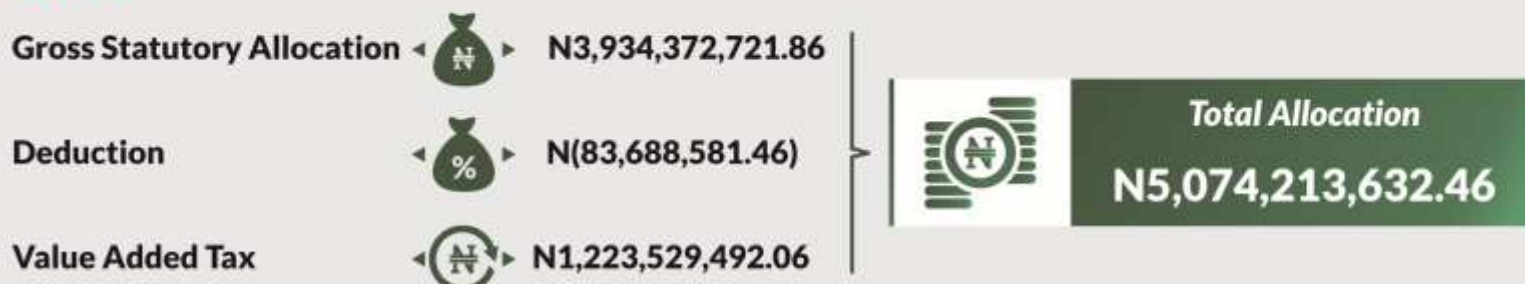
BENEFICIARIES



DEDUCTIONS





















LGAs





Total Allocation

AFIJIO		N140,053,207.79
AKINYELE		N162,247,292.41
ATIBA		N159,159,350.83
ATISBO		N164,375,159.14
EGBEDA		N176,988,601.47
IBADAN NORTH		N182,328,496.13
IBADAN NORTH EAST		N195,515,692.02
IBADAN NORTH WEST		N144,578,202.02
IBADAN SOUTH EAST		N172,395,195.14
IBADAN SOUTH WEST		N179,617,550.40
IBARAPA CENTRAL		N130,205,416.56
IBARAPA NORTH		N134,367,691.97
IDO		N132,452,791.20
SAKI WEST		N192,883,084.24
IFELOJU		N134,694,597.01
IREPO		N140,066,055.09
ISEYIN		N181,699,712.07
ITESIWAJU		N154,514,688.09



Total Allocation

IWAJOWA		N142,866,666.32
OLORUNSOGO		N130,624,922.48
KAJOLA		N161,936,600.50
LAGELU		N149,376,242.40
OGBOMOSHO NORTH		N156,641,504.40
OGBOMOSHO SOUTH		N133,217,382.50
OGO-OLUWA		N122,250,778.94
OLUYOLE		N161,513,605.19
ONA-ARA		N176,587,585.33
ORELOPE		N134,703,097.37
ORI IRE		N158,704,142.11
OYO EAST		N137,520,790.63
OYO WEST		N138,756,462.61
SAKI EAST		N136,615,958.12
IFEDAPO		N154,755,109.98

Federation Account Allocation Committee (FAAC)

September 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC for the month of August, 2017 Shared in September, 2017



PLATEAU STATE

 **17**
No. of LGCs

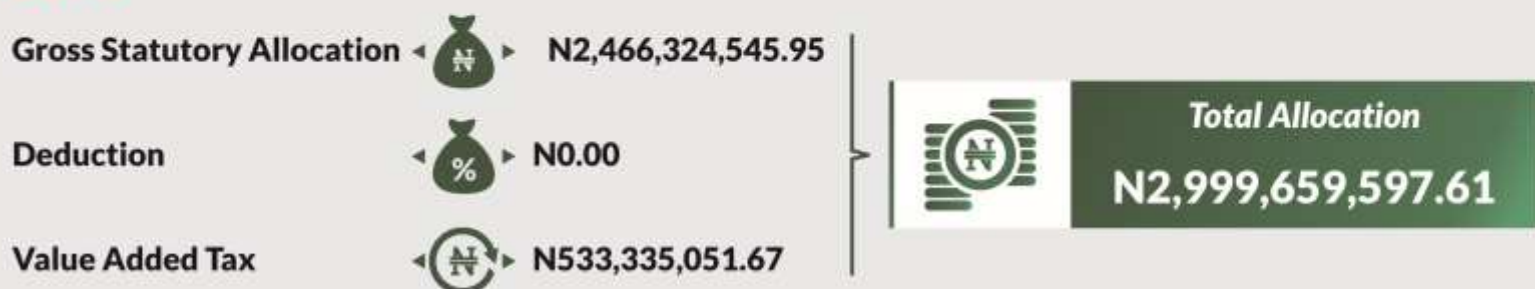
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

BARKIN LADI		N174,460,642.73
BASSA		N176,443,466.73
BOKKOS		N175,286,424.57
JOS EAST		N134,704,555.44
JOS NORTH		N237,301,986.54
JOS SOUTH		N203,841,013.56
KANAM		N174,892,887.10
KANKE		N155,193,176.07
LANGTANG NORTH		N159,677,591.21
LANGTANG SOUTH		N150,795,654.18
MANGU		N210,072,301.81
MIKANG		N141,551,085.65
PANKSHIN		N186,223,752.37
QUAN-PAN		N186,327,670.43
RIYOM		N149,878,052.39
SHENDAM		N188,093,525.98
WASE		N194,915,810.84

Federation Account Allocation Committee (FAAC) September 2017 Disbursement

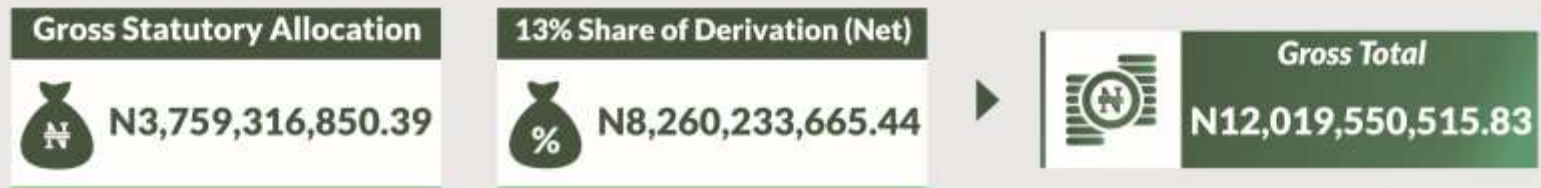
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2017 Shared in September, 2017



RIVERS STATE

 **23**
No. of LGCs

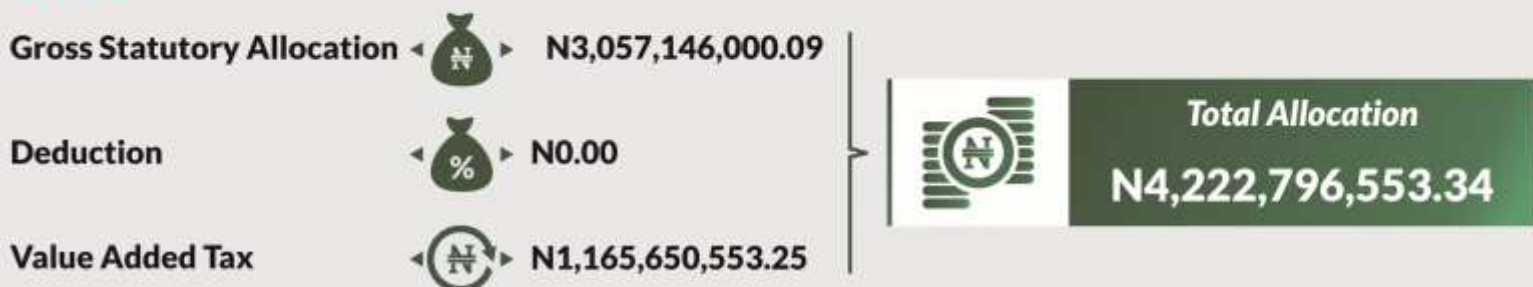
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

AHOADA		N156,879,033.10
AHOADA WEST		N189,444,458.71
AKUKUTORU		N172,795,647.47
ANDONI		N184,763,243.75
ASARITORU		N175,645,800.84
BONNY		N175,328,751.36
DEGEMA		N187,972,518.72
ELEME		N180,060,563.56
EMOHUA		N174,674,942.19
ETCHE		N199,307,296.12
GONAKA		N181,923,548.29
IKWERRE		N173,858,693.08
KHANA		N203,856,895.16
OBIO/AKPOR		N247,948,446.37
OBUA/ODUAL		N201,470,268.61
OGBA/EGBEMA/NDONI		N202,871,766.36
OGU/BOLO		N143,315,709.62
OKRIKA		N176,039,432.44



Total Allocation

OMUMMA		N142,398,426.96
OPOBO/NKORO		N153,720,621.34
OYIGBO		N155,453,818.01
PORT HARCOURT		N276,887,056.26
TAI		N166,179,615.04

Federation Account Allocation Committee (FAAC) September 2017 Disbursement

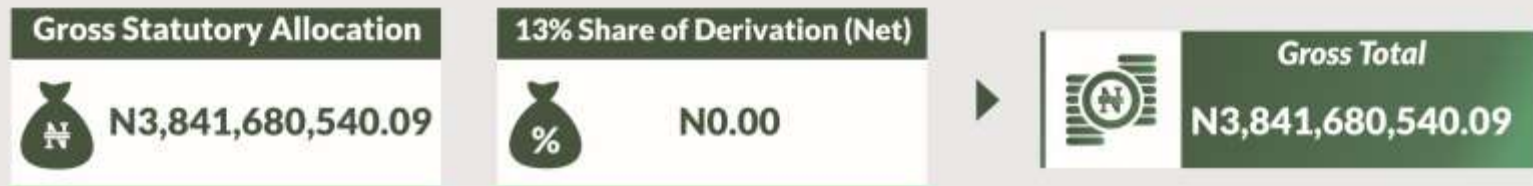
Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2017 Shared in September, 2017



SOKOTO STATE

 **23**
No. of LGCs

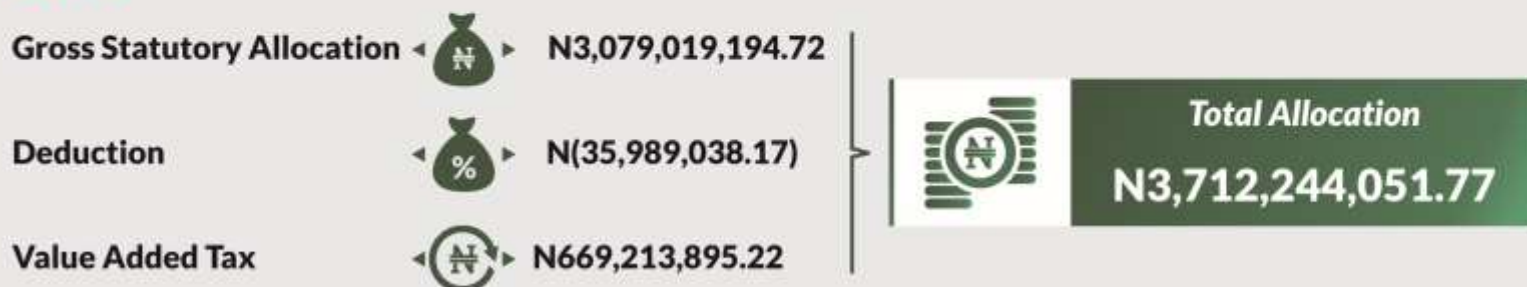
BENEFICIARIES



DEDUCTIONS



LGAs





Total Allocation

BINJI		N138,563,643.19
BODINGA		N158,799,323.46
DANGE-SHUNI		N170,118,456.06
GADA		N185,520,577.42
GORONYO		N172,357,157.89
GUDU		N153,469,131.63
GWADABAWA		N180,429,763.97
ILLELA		N153,598,266.19
ISA		N170,040,245.85
KEBBE		N154,769,155.23
KWARE		N145,933,152.73
RABAH		N169,775,834.47
SABON BIRNI		N180,458,955.88
SHAGARI		N162,420,486.85
SILAME		N145,038,776.91
SOKOTO NORTH		N166,523,661.06
SOKOTO SOUTH		N163,068,540.89
TAMBUWAL		N180,913,479.77



Total Allocation

TANGAZA  **N162,320,107.32**

TURETA  **N147,087,476.96**

WAMAKKO  **N157,900,131.38**

WURNO  **N151,929,957.81**

YABO  **N141,207,768.85**

Federation Account Allocation Committee (FAAC) September 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2017 Shared in September, 2017



TARABA STATE

 **16**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N3,357,789,300.97**

13% Share of Derivation (Net)

 **N0.00**




Gross Total

N3,357,789,300.97

DEDUCTIONS

External Debt

 **N17,164,063.46**

Contractual Obligation (ISPO)

 **N0.00**

Other Deductions (see Note)

 **N516,032,835.58**

Net Statutory Allocation

N2,824,592,401.93

Gross VAT Allocation

N807,717,257.75

Total Gross Amount

N4,165,506,558.72

Total Net Amount

N3,632,309,659.68

LGAs



N2,307,735,187.49

N0.00

N457,656,457.26

Total Allocation

N2,765,391,644.75



Total Allocation

ARDO KOLA		N140,718,176.42
BALI		N230,602,580.04
DONGA		N163,941,267.43
GASHAKA		N187,421,871.49
GASSOL		N210,265,038.97
IBI		N146,351,986.65
JALINGO		N145,198,746.97
KARIM LAMIDU		N213,208,308.54
KURMI		N154,435,236.78
LAU		N144,849,233.75
SARDAUNA		N211,513,674.50
TAKUM		N168,869,519.21
USSA		N147,645,001.56
WUKARI		N208,037,267.48
YORRO		N140,110,035.69
ZING		N152,223,699.26

Federation Account Allocation Committee (FAAC) September 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2017 Shared in September, 2017



YOBE STATE

 **17**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N3,461,449,731.60**

13% Share of Derivation (Net)

 **N0.00**

Gross Total

 **N3,461,449,731.60**

DEDUCTIONS

External Debt

 **N31,564,249.48**

Contractual Obligation (ISPO)

 **N0.00**

Other Deductions (see Note)

 **N89,972,595.59**

Net Statutory Allocation

N3,339,912,886.53

Gross VAT Allocation

N815,281,451.58

Total Gross Amount

N4,276,731,183.19

Total Net Amount

N4,155,194,338.12

LGAs

 **N2,320,225,487.15**

N0.00

N481,053,256.33

Total Allocation

N2,801,278,743.47



Total Allocation

BADE		N157,312,747.78
BURSARI		N169,129,826.18
DAMATURU		N144,617,937.25
FIKA		N161,949,062.18
FUNE		N225,978,303.16
GEIDAM		N184,921,111.47
GUJBA		N170,899,933.66
GULAMI		N150,477,021.14
JAKUSKO		N197,932,272.52
KARASUWA		N142,012,041.10
MACHINA		N134,305,979.24
NANGERE		N143,929,656.88
NGURU		N158,249,926.26
POTISKUM		N174,656,889.33
TARMUA		N156,323,318.43
YUNUSARI		N164,914,541.11
YUSUFARI		N163,668,175.77

Federation Account Allocation Committee (FAAC) September 2017 Disbursement

Distribution of Revenue Allocation to State and Local Governments by FAAC
for the month of August, 2017 Shared in September, 2017



ZAMFARA STATE

 **14**
No. of LGCs

BENEFICIARIES

Gross Statutory Allocation

 **N3,468,821,608.81**

13% Share of Derivation (Net)

 **N0.00**



Gross Total

N3,468,821,608.81

DEDUCTIONS

External Debt

 **N20,300,625.15**

Contractual Obligation (ISPO)

 **N488,822,936.86**

Other Deductions (see Note)

 **N780,842,346.26**

Net Statutory Allocation

N2,178,855,700.54

Gross VAT Allocation

N874,474,991.25

Total Gross Amount

N4,343,296,600.06

Total Net Amount

N3,053,330,691.79

LGAs



N2,096,478,830.39

N0.00


N468,580,269.62

Total Allocation

N2,565,059,100.01



Total Allocation

ANKA.....		N156,732,840.34
BAKURA		N155,426,268.17
BUKKUYUM		N179,459,347.66
BUNGUDU.....		N197,627,208.59
GUMMI		N173,221,096.14
GUSAU.....		N239,363,302.28
KAURA NAMODA		N185,738,329.09
KIYAWA		N165,483,734.03
MARADUN		N178,467,731.01
MARU		N230,355,561.61
SHINKAFI		N148,029,515.48
TALATA MAFARA		N171,695,147.27
TSAFE.....		N183,154,664.51
ZURMI.....		N200,304,353.83

Appendix

Summary of Gross Revenue Allocation by Federation Account Allocation Committee for the Month of August, 2017 Shared in September, 2017

S/n	Beneficiaries	Statutory N	VAT N	Total N
1	FGN (see Table II)	260,608,523,446.08	12,486,552,935.18	273,095,076,381.27
2	State (see Table III)	132,184,125,787.38	41,621,843,117.28	173,805,968,904.66
3	LGCs (see Table IV)	101,908,420,330.09	29,135,290,182.10	131,043,710,512.19
4	13% Derivation Fund	41,976,766,187.00	-	41,976,766,187.00
5	Cost of Collection - NCS	4,080,844,321.56	515,573,156.27	4,596,417,477.83
6	FIRS Refund	2,000,000,000.00	-	2,000,000,000.00
7	Cost of Collections - FIRS	6,648,445,942.14	2,952,913,770.17	9,601,359,712.31
8	Cost of Collection - DPR	1,584,606,813.15	-	1,584,606,813.15
	Total	550,991,732,827.41	86,712,173,161.00	637,703,905,988.41

Distribution of Revenue Allocation to FGN by Federation Account Allocation Committee for the Month of August, 2017 Shared in September, 2017

S/n	Beneficiaries	1 Gross Statutory Allocation	2 Less Deductions	3 Net Statutory Allocation	4-2-3 VAT	5 Total Net Amount
		-N-	-N-	-N-	-N-	-N-
1	FGN (CHF Account)	239,930,018,730.33	15,752,169,802.59	224,147,840,935.74	11,654,116,072.84	235,801,965,008.58
2	Share of Derivation & Ecology	4,947,010,695.64	-	4,947,010,695.64	-	4,947,010,695.64
3	Stabilization	2,473,505,347.82	-	2,473,505,347.82	-	2,473,505,347.82
4	Development of Natural Resources	8,310,977,968.67	-	8,310,977,968.67	-	8,310,977,968.67
5	FCT-Abuja	4,947,010,695.64	34,567,784.34	4,912,422,911.30	832,436,862.35	5,744,859,773.64
	Sub-total	260,608,523,446.08	16,816,757,686.93	244,791,765,859.15	12,486,562,935.18	267,278,318,794.34

Table 11

Distribution of Revenue Allocation to State Governments by Federation Account Allocation Committee for the month of August, 2017 Shared in September, 2017

1	2	3	4	5	6=4+5	7	8	9	10=6-(7+8+9)	11	12=6+11	13=10+11	
Slr	Beneficiaries	No. of LGCs	Gross Statutory Allocation	15% Share of Derivation (Net)	Gross Total	Deductions			Net Statutory Allocation	Gross VAT Allocation	Total Gross Amount	Total Net Amount	Slr
						External Debt	Contractual Obligation (BSPO)	Other Deductions (see Note)					
			₦/₦	₦/₦	₦/₦	₦/₦	₦/₦	₦/₦	₦/₦	₦/₦	₦/₦	₦/₦	
1	ABIA	17	3,264,066,933.96	491,251,785.80	3,695,318,719.46	31,326,205.88	0.00	447,338,286.72	3,196,654,224.06	851,714,491.86	4,517,033,211.12	4,036,388,716.52	1
2	ADAMAWA	21	3,472,405,907.83	-	3,472,405,907.83	35,765,843.66	0.00	330,357,160.14	3,106,283,094.89	914,651,723.80	4,387,057,631.43	4,020,934,818.89	2
3	AKWA IBOM	31	3,504,674,702.94	9,574,226,761.20	13,079,901,464.04	111,225,880.57	0.00	977,496,007.63	11,990,185,515.04	957,734,976.38	14,036,636,440.39	12,947,920,492.19	3
4	ANAMBRA	21	3,465,900,763.96	-	3,465,900,763.96	36,392,250.36	0.00	107,021,602.08	3,322,486,911.54	1,011,271,398.32	4,477,172,162.28	4,333,758,309.86	4
5	BAUCHI	20	4,189,594,740.35	-	4,189,594,740.35	55,909,234.78	305,869,360.00	519,349,334.31	3,298,666,791.28	1,090,381,998.04	5,229,976,736.39	4,349,048,789.32	5
6	BAYELSA	8	3,084,314,974.58	8,766,788,690.96	11,843,083,665.56	28,391,300.12	421,546,993.22	1,271,066,937.98	10,122,079,364.26	766,593,826.49	12,606,667,492.05	10,887,603,190.75	6
7	BENUE	23	3,909,264,008.49	-	3,909,264,008.49	20,792,622.92	103,655,987.23	474,879,756.13	3,009,736,242.21	871,065,314.78	4,881,229,923.27	4,261,701,566.99	7
8	BORNO	27	4,330,804,933.80	-	4,330,804,933.80	17,411,846.73	0.00	323,071,066.28	3,996,422,022.81	980,057,704.15	5,290,902,637.95	4,850,479,728.96	8
9	CROSS RIVER	18	3,505,272,394.85	-	3,505,272,394.85	231,962,508.35	833,134,951.92	965,894,354.44	1,974,480,582.14	873,398,841.07	4,378,871,035.92	2,847,879,223.21	9
10	DELTA	25	3,539,347,040.83	11,688,477,003.45	15,525,824,044.08	22,321,409.20	1,056,007,842.20	1,177,175,665.28	13,227,419,837.42	996,180,665.53	16,525,004,709.61	14,228,599,702.95	10
11	EBONYI	13	3,116,500,370.24	-	3,116,500,370.24	31,252,656.63	0.00	141,730,860.32	2,943,546,653.89	812,786,835.32	3,931,347,205.57	3,755,333,409.21	11
12	EDO	18	3,259,365,398.74	1,257,281,842.75	4,516,677,259.49	64,088,110.49	830,000,000.00	393,356,922.11	3,536,232,306.89	962,908,176.58	5,479,585,410.67	4,502,140,377.47	12
13	EKITI	16	3,116,800,584.80	-	3,116,800,584.80	46,608,594.70	489,654,898.01	436,541,964.82	2,134,895,217.27	811,476,185.67	3,928,276,770.47	2,949,371,402.94	13
14	ENUGU	17	3,605,674,923.53	-	3,605,674,923.53	46,799,051.67	147,102,081.89	206,488,378.88	3,106,204,920.98	969,806,337.00	4,475,381,261.03	4,076,011,268.48	14
15	GOMBE	11	3,283,355,918.73	-	3,283,355,918.73	36,558,887.79	381,448,152.47	287,111,768.97	2,604,259,091.50	793,981,377.87	4,077,337,296.60	3,596,240,469.37	15
16	IMO	27	3,824,248,348.58	257,895,842.10	3,892,144,190.68	46,358,595.67	0.00	822,267,522.07	3,013,518,073.04	950,722,943.03	4,832,887,133.71	3,964,241,016.07	16
17	JIGAWA	27	3,888,215,298.43	-	3,888,215,298.43	26,733,823.96	0.00	236,474,628.33	3,836,008,847.14	1,034,023,287.88	4,932,238,586.49	4,670,030,134.20	17
18	KADUNA	23	4,587,212,628.43	-	4,587,212,628.43	180,575,160.37	0.00	203,264,936.77	4,183,382,520.29	1,253,598,076.64	5,820,810,703.07	5,438,980,566.93	18
19	KANO	44	6,528,119,361.52	-	6,528,119,361.52	64,326,126.76	0.00	487,417,720.38	4,987,373,504.37	1,850,195,956.91	7,379,315,308.43	6,837,508,461.28	19
20	KATSINA	34	4,284,910,138.95	-	4,284,910,138.95	90,227,240.44	0.00	636,963,905.44	3,548,716,993.07	1,114,271,103.51	5,399,181,242.45	4,862,900,056.57	20
21	KEBBI	21	3,680,759,188.99	-	3,680,759,188.99	36,342,977.01	0.00	294,236,440.81	3,386,176,769.17	881,430,608.22	4,562,189,795.21	4,261,607,377.39	21
22	KOGI	21	3,852,643,662.89	-	3,852,643,662.89	23,941,252.93	246,132,000.00	243,765,401.44	3,338,804,988.52	866,135,970.86	4,761,779,653.76	4,247,940,969.39	22
23	KWARA	16	3,102,804,883.24	-	3,102,804,883.24	34,981,787.12	0.00	347,813,059.43	2,726,128,936.69	813,167,009.88	3,916,071,693.13	3,533,295,846.58	23
24	LAGOS	20	4,889,699,982.47	-	4,889,699,982.47	802,753,160.64	2,000,000,000.00	-	1,886,946,821.83	8,995,871,076.39	11,575,571,058.87	8,772,817,868.23	24
25	NASSARAWA	13	3,214,615,919.22	-	3,214,615,919.22	26,961,830.75	101,657,680.22	124,304,116.81	2,961,712,111.64	782,448,105.66	3,997,064,024.88	3,744,180,217.30	25
26	NIGER	25	4,128,031,020.63	-	4,128,031,020.63	30,734,086.28	276,051,992.36	183,001,204.59	3,639,883,737.47	971,022,290.48	5,100,653,311.10	4,610,680,027.94	26
27	OGUN	20	3,238,490,877.33	-	3,238,490,877.33	72,750,988.82	0.00	1,133,331,119.97	2,032,408,770.54	1,007,638,172.14	4,346,129,049.47	3,040,048,942.68	27
28	ONDO	18	3,244,906,080.44	1,480,630,595.26	4,725,537,285.72	60,606,534.74	725,662,390.59	235,486,022.95	3,712,549,367.44	933,676,893.29	5,699,214,179.01	4,646,225,260.73	28
29	OSUN	30	3,179,122,802.46	-	3,179,122,802.46	86,247,651.72	646,661,497.00	1,375,047,323.53	762,946,450.21	911,762,766.21	4,090,885,668.67	1,674,709,216.42	29
30	OYO	33	3,868,686,535.86	-	3,868,686,535.86	115,182,607.76	88,812,835.00	398,777,967.88	3,294,823,054.95	1,521,897,561.34	5,431,594,087.62	4,616,830,816.29	30
31	PLATEAU	17	3,840,058,314.42	-	3,840,058,314.42	18,708,859.81	806,914,812.06	519,429,350.12	2,492,003,692.41	890,362,706.94	4,590,419,021.35	3,982,388,369.34	31
32	RIVERS	23	3,759,316,868.39	8,260,233,665.44	12,019,550,519.83	48,720,437.13	0.00	1,267,548,623.03	10,703,280,555.87	1,755,817,061.88	13,775,167,577.71	12,468,897,617.96	32
33	SOKOTO	23	3,841,680,540.00	-	3,841,680,540.00	33,885,074.89	0.00	573,519,483.80	3,234,495,061.30	926,718,179.12	4,762,396,719.22	4,155,213,280.43	33
34	TARABA	16	3,357,789,300.97	-	3,357,789,300.97	17,164,083.46	0.00	516,032,835.58	2,824,592,401.93	807,717,257.75	4,145,506,559.72	3,632,308,669.08	34
35	YOBE	17	3,461,449,731.80	-	3,461,449,731.80	31,564,249.48	0.00	89,972,595.59	3,339,912,886.53	815,281,451.98	4,276,731,183.19	4,155,194,338.12	35
36	ZAMFARA	14	3,408,821,008.81	-	3,408,821,008.81	20,300,626.16	488,622,930.86	780,842,346.28	2,178,855,700.54	874,474,991.25	4,343,296,600.06	3,053,330,661.79	36
	Total (States)		132,184,125,787.38	41,976,766,187.00	174,160,891,974.38	2,674,948,342.08	8,585,134,311.17	18,200,258,178.58	143,700,853,142.54	41,621,843,117.28	215,782,735,091.66	196,800,000,000.00	

Note

on Projects, National Agricultural Technology Support Programme, Salary Bailout, State Water Supply Project, State Agricultural Project and National Fadama Project

State	S/n	Local Government Councils	Gross Statutory Allocation -N-	Deduction -N-	Value Added Tax -N-	Total Allocation -N-
ABIA	1	ABA NORTH	108,364,882.17	-	26,151,691.14	134,516,573.31
	2	ABA SOUTH	180,792,689.13	-	45,906,903.76	226,699,592.88
	3	AROCHUKWU	127,207,562.05	-	30,068,089.42	157,275,651.47
	4	BENDE	129,610,728.40	-	31,435,937.63	161,046,666.04
	5	IKWUANO	117,971,147.25	-	28,056,562.62	146,027,709.87
	6	ISIALA NGWA NORTH	121,833,701.96	-	29,039,502.53	150,873,204.49
	7	ISIALA NGWA SOUTH	118,211,323.51	-	27,854,804.23	146,066,127.73
	8	ISUIKWATO	115,263,411.59	-	26,585,930.65	141,849,342.24
	9	NNEOCHI	124,352,806.98	-	29,676,062.43	154,028,869.41
	10	OBIOMA NGWA	126,192,937.35	-	30,769,529.23	156,962,466.57
	11	OHAFIA	138,002,070.98	-	34,747,560.29	172,749,631.27
	12	OSISIOMA	132,871,461.94	-	33,154,474.53	166,025,936.46
	13	UGWUNAGBO	101,463,579.16	-	24,598,694.79	126,062,273.95
	14	UKWA EAST	95,869,223.36	-	23,115,449.02	118,984,672.38
	15	UKWA WEST	99,827,942.99	-	24,969,428.18	124,797,371.17
	16	UMUJAHIA NORTH	148,811,270.83	-	33,218,667.54	182,029,938.37
	17	UMUJAHIA SOUTH	128,581,667.60	-	28,092,593.13	156,674,260.74
ABIA TOTAL			2,115,228,407.26	-	507,441,881.10	2,622,670,288.36
ADAMAWA	1	DEMSA	131,864,695.82	-	31,477,716.41	163,342,412.23
	2	FUFORE	161,092,161.32	-	33,166,967.70	194,258,129.02
	3	GANYE	137,170,021.52	-	30,468,362.45	167,638,383.97
	4	GIREI	120,094,330.26	-	28,339,502.31	148,433,832.58
	5	GOMBI	118,837,643.35	-	29,365,716.31	148,203,359.65
	6	GUYUK	127,054,565.34	-	31,323,728.11	158,378,293.46
	7	HONG	138,392,884.33	-	30,763,020.62	169,175,904.95
	8	JADA	144,770,501.65	-	30,742,244.32	175,512,745.97
	9	YOLA-NORTH	125,870,748.17	-	32,601,468.82	158,472,216.99
	10	LAMURDE	112,700,701.84	-	27,265,955.34	139,966,657.18
	11	MADAGALI	114,529,112.87	-	28,641,234.46	143,170,347.33
	12	MAHA	112,131,374.49	-	27,166,793.37	139,298,167.86
	13	MAYO-BELWA	130,018,739.41	-	29,784,094.90	159,802,834.31
	14	MICHIKA	126,045,467.72	-	29,919,786.94	155,965,254.66
	15	MUBI NORTH	120,277,703.90	-	29,655,646.43	149,933,350.32
	16	MUBI SOUTH	112,053,713.13	-	28,273,435.96	140,327,149.10
	17	NUMAN	106,491,032.29	-	25,887,179.33	132,378,211.61
	18	SHELLENG	120,636,808.30	-	29,530,569.96	150,167,378.26
	19	SONG	151,847,710.92	-	32,254,901.48	184,102,612.40
	20	TOUNGO	130,100,212.73	-	23,471,636.19	153,571,848.92
	21	YOLA-SOUTH	126,076,921.66	-	32,374,170.60	158,451,092.26
ADAMAWA TOTAL			2,668,057,051.02	-	622,493,132.02	3,290,550,183.04

AKWA IBOM	1	ABAK	121,063,649.59	-	27,996,991.97	149,060,641.66
	2	EASTERN OBOLO	94,526,313.51	-	23,092,158.96	117,618,472.27
	3	EKET	124,801,512.92	-	30,086,824.26	154,888,337.18
	4	EKPE AJAI	95,674,535.01	-	23,969,629.70	119,644,164.71
	5	ESSIEN UDIM	126,570,664.79	-	31,342,646.32	159,913,511.71
	6	ETIM EKPO	112,063,591.78	-	25,894,356.55	137,958,350.34
	7	ETINAN	127,100,684.30	-	29,882,443.19	156,982,527.50
	8	IBENO	101,838,822.96	-	24,018,648.98	125,857,471.54
	9	IBESKPO ASUTAN	116,187,477.52	-	27,872,789.73	146,060,267.36
	10	IBIONO IBOM	126,562,504.18	-	31,153,564.77	159,736,068.96
	11	IKA	98,960,655.75	-	23,866,221.50	122,826,877.26
	12	IKONO	117,052,673.17	-	27,548,265.32	144,600,938.49
	13	IKOT ABASI	117,085,675.36	-	27,555,696.23	144,641,371.59
	14	IKOT EKPENE	120,755,456.38	-	28,245,958.46	149,002,414.84
	15	INI	110,322,656.90	-	25,505,826.46	135,828,683.37
	16	ITU	112,645,194.50	-	27,244,097.94	139,889,292.34
	17	MBO	105,147,593.13	-	25,806,561.49	130,954,154.62
	18	MKPAT ENIN	130,635,853.27	-	30,428,958.33	161,064,811.30
	19	NSIT IBCM	109,005,547.31	-	26,093,744.35	135,099,691.36
	20	NSIT UBILUM	114,692,431.41	-	27,318,906.43	142,011,337.84
	21	OBAT AKARA	119,296,787.34	-	28,570,919.96	147,867,707.02
	22	OKOBO	102,539,719.94	-	25,809,371.50	128,348,082.33
	23	ONNA	107,079,561.21	-	27,015,560.73	134,085,911.94
	24	ORON	109,670,162.92	-	24,773,041.48	134,443,204.41
	25	ORUK ANAM	129,215,746.73	-	30,092,881.38	159,308,628.11
	26	UDUNG UKO	96,263,676.55	-	22,638,496.89	118,892,175.44
	27	UKANAFUN	118,164,647.17	-	27,244,097.94	145,348,145.02
	28	UQUO	96,287,553.56	-	23,289,358.50	119,577,312.27
	29	URUAN	125,574,549.37	-	26,699,769.45	152,273,718.82
	30	URUE OFFONG/ORUK	103,907,688.58	-	23,755,070.17	127,662,158.86
	31	UYO	157,060,631.43	-	38,642,726.98	195,703,360.31
AKWA IBOM TOTAL		3,553,695,209.59	-	843,454,583.17	4,397,149,792.75	
ANAMBRA	1	AGUATA	176,668,298.07	-	43,481,283.26	220,139,581.33
	2	ANAMBRA EAST	116,180,551.18	-	29,940,741.17	146,121,292.35
	3	ANAMBRA WEST	119,516,532.23	-	30,820,272.98	150,337,205.11
	4	ANIOCHA	144,459,528.75	-	38,162,879.59	182,622,408.35
	5	AWKA NORTH	109,712,312.30	-	27,397,811.12	137,110,123.42
	6	AWKA SOUTH	126,303,236.00	-	32,171,136.17	158,474,472.18
	7	AYAMELUM	117,054,708.01	-	30,257,897.12	147,312,597.13
	8	DUNUKOPIA	104,661,446.27	-	26,384,585.59	131,046,031.86
	9	EKWUSIGWO	116,246,155.22	-	30,246,719.54	146,492,874.76
	10	IDEMILI NORTH	183,905,608.04	-	47,266,110.94	231,171,718.89
	11	IDEMILI SOUTH	127,814,619.58	-	33,334,728.21	161,149,347.89
	12	IHALA	156,266,205.30	-	39,234,178.56	195,500,383.86
	13	NIKOKA	114,815,774.99	-	29,636,885.91	144,452,660.90
	14	NNEWI NORTH	113,840,524.10	-	30,205,381.24	144,045,905.34
	15	NNEWI SOUTH	136,633,656.71	-	34,956,725.91	171,590,282.51
	16	OGBARU	130,557,229.90	-	34,221,191.27	164,778,421.07
	17	ONISHA NORTH	109,370,896.55	-	28,168,002.39	137,538,898.94
	18	ONISHA SOUTH	113,328,168.50	-	28,899,852.70	142,228,021.31
	19	ORUMBA NORTH	122,384,799.58	-	31,131,808.32	153,516,608.40
	20	ORUMBA SOUTH	123,860,322.70	-	32,055,551.26	155,905,873.98
	21	OVI	118,914,548.01	-	30,858,551.40	149,773,099.40
ANAMBRA TOTAL		2,682,475,514.19	-	688,832,294.97	3,371,307,809.07	

BAUCHI	1	ALKALERI	200,502,783.79	-	41,223,041.03	241,725,824.82
	2	BAUCHI	242,128,228.66	-	51,488,053.42	293,616,282.08
	3	BOGORO	105,893,925.25	-	25,911,071.49	131,804,996.74
	4	DAMBAN	125,149,318.02	-	30,076,561.14	155,225,879.17
	5	DARAZO	158,757,063.93	-	36,363,167.80	195,120,231.73
	6	DASS	105,126,508.61	-	26,268,753.96	131,395,262.57
	7	GAMAWA	167,715,879.87	-	38,535,676.69	206,251,556.56
	8	GANJUWA	169,304,292.79	-	36,292,667.89	205,596,960.68
	9	GADE	119,086,830.70	-	30,454,163.43	149,540,994.13
	10	I/GADAU	136,389,176.28	-	35,014,302.74	171,403,479.02
	11	JAMA'ARE	105,533,632.09	-	28,013,455.13	133,547,087.23
	12	KATAGUM	163,429,826.37	-	39,134,020.52	202,563,846.89
	13	KIRFI	134,413,232.73	-	29,870,244.30	164,283,477.03
	14	MISAU	156,952,391.54	-	37,105,633.69	194,058,025.24
	15	NINGI	201,131,018.28	-	44,830,338.70	245,961,356.98
	16	SHIRA	150,783,930.20	-	35,265,205.00	186,049,135.20
	17	TAFAWA BALEWA	148,307,556.96	-	34,389,357.52	182,696,914.49
	18	TORO	208,566,358.65	-	42,533,128.02	251,099,486.66
	19	WARJI	116,079,273.15	-	27,815,942.97	143,895,216.12
	20	ZAKI	129,889,309.18	-	32,607,751.62	162,497,060.79
BAUCHI TOTAL			3,045,140,537.06	-	703,192,537.08	3,748,333,074.14
BAYELSA	1	BRASS	147,498,955.52	-	32,824,419.78	180,323,375.29
	2	EKERMOR	169,329,565.67	-	38,145,196.34	207,474,762.01
	3	KOLOKUMA/OPOKUMA	112,689,005.82	-	26,095,580.70	138,784,586.52
	4	NEMBE	138,950,635.16	-	29,445,044.76	168,395,679.93
	5	OGBIA	146,025,003.27	-	32,504,516.27	178,529,519.53
	6	SAGBAMA	143,565,246.30	-	32,955,366.03	176,520,612.34
	7	SOUTHERN IJAW	198,345,207.97	-	41,214,721.42	239,559,929.39
	8	YENAGOA	183,080,041.17	-	43,333,527.98	226,413,569.15
BAYELSA TOTAL			1,239,483,660.88	-	276,518,373.28	1,516,002,034.16

	1	ADO	145,881,566.34	(6,066,891.24)	30,334,000.69	170,148,669.79
	2	AGATU	128,718,403.98	(6,066,891.24)	26,377,676.44	149,029,088.18
	3	APA	124,637,683.94	(6,066,891.24)	25,206,240.28	143,777,032.98
	4	BURUKU	147,758,345.15	(6,066,891.24)	31,885,061.26	173,574,515.17
	5	GBOKO	191,764,731.04	(6,066,891.24)	41,577,394.54	227,275,234.34
	6	GUMA	156,674,188.76	(6,066,891.24)	31,128,108.23	181,735,496.75
	7	GWER EAST	148,620,093.34	(6,066,891.24)	29,382,657.73	171,935,859.82
	8	GWER WEST	127,717,049.05	(6,066,891.24)	26,791,083.36	148,441,241.17
	9	KATSINA ALA	161,339,573.54	(6,066,891.24)	33,196,209.81	188,468,892.11
	10	KONSHISHA	152,645,526.75	(6,066,891.24)	33,256,781.92	179,834,417.44
	11	KWANDE	174,768,940.63	(6,066,891.24)	34,693,588.05	203,395,617.44
BENUE	12	LOGO	134,212,252.34	(6,066,891.24)	29,720,657.50	157,866,218.60
	13	MAKURDI	161,220,460.70	(6,066,891.24)	37,734,680.85	192,888,250.31
	14	OBI	119,094,199.42	(6,066,891.24)	25,336,749.42	138,364,057.61
	15	OCBADIBO	125,110,976.51	(6,066,891.24)	27,200,644.60	146,244,929.87
	16	OHIMINI	114,116,468.24	(6,066,891.24)	23,627,454.32	131,677,031.32
	17	OJU	144,392,193.49	(6,066,891.24)	29,794,104.97	168,119,407.23
	18	OKI'OKWU	135,310,157.79	(6,066,891.24)	30,194,437.08	159,437,703.64
	19	OTUKPO	158,473,101.66	(6,066,891.24)	35,503,411.63	187,909,622.04
	20	TARKA	109,834,180.81	6,066,891.24	24,127,760.18	140,028,832.23
	21	UKUM	150,178,838.65	(6,066,891.24)	32,709,691.53	176,821,638.94
	22	USHONGO	146,231,858.16	(6,066,891.24)	30,924,653.84	171,089,630.76
	23	VANDEIKYA	151,885,412.60	(6,066,891.24)	33,533,636.35	182,352,056.71
		BENUE TOTAL	3,313,584,196.87	(138,538,498.52)	794,236,672.58	3,878,281,770.95
	1	ABADAN	130,072,728.34	-	25,245,678.23	155,318,306.57
	2	ASKIRA UBA	125,775,576.51	-	27,612,514.16	153,388,490.67
	3	BAMA	176,457,885.09	-	35,849,040.17	212,306,725.26
	4	BAYO	101,644,962.15	-	23,921,628.54	125,566,590.70
	5	BIU	140,684,885.61	-	29,964,621.22	170,669,506.82
	6	CHIBOK	101,348,748.02	-	23,117,779.66	124,466,527.66
	7	DAMBOA	169,893,382.97	-	33,450,357.06	203,343,740.03
	8	DIKWA	112,429,585.24	-	25,603,323.14	138,032,908.39
	9	GUBIO	133,527,180.86	-	28,530,037.50	162,057,218.36
	10	GUZAMALA	113,813,502.21	-	24,962,679.46	138,776,081.67
	11	GWOZA	163,982,217.37	-	36,244,064.49	200,226,281.86
	12	HAWUL	116,134,825.10	-	26,502,637.12	142,637,662.21
	13	JERE	133,892,538.18	-	32,178,423.70	166,170,961.89
BORNO	14	KAGA	118,442,422.34	-	24,610,829.22	143,053,251.56
	15	KALA BALGE	109,000,139.15	-	22,786,323.89	131,786,463.05
	16	KONDUGA	159,715,712.79	-	28,766,452.63	188,482,165.42
	17	KUKAWA	164,603,277.82	-	31,720,080.59	196,323,358.41
	18	KWAYA KUSAR	91,651,185.68	-	22,517,599.59	114,169,185.27
	19	MAFA	123,471,974.13	-	25,454,018.19	148,925,992.32
	20	MAGUMERI	146,115,701.22	-	27,746,646.53	173,862,246.75
	21	MAIDUGURI METRO	212,779,376.28	-	51,554,223.14	264,333,599.42
	22	MARTE	132,872,017.04	-	27,068,336.10	159,940,352.15
	23	MOBBAR	123,732,983.76	-	26,274,290.00	150,007,273.77
	24	MONGUNO	120,775,123.72	-	25,849,479.62	146,624,603.34
	25	NGALA	138,128,740.58	-	33,793,677.28	171,920,417.84
	26	NGANZAI	120,066,535.77	-	25,221,786.85	145,288,322.62
	27	SHANI	116,448,427.90	-	25,379,022.26	141,827,450.16
		BORNO TOTAL	3,597,559,435.82	-	771,946,248.33	4,369,505,684.14

CROSS RIVER	1	ABI	123,450,799.71	(2,017,457.56)	28,982,580.47	150,415,922.62
	2	AKAMKPA	155,176,167.60	(2,544,453.37)	29,377,417.46	182,009,121.69
	3	AKPABUYO	148,549,277.48	(2,434,582.26)	36,887,625.39	183,002,320.61
	4	BAKASSI	95,846,595.04	(1,558,697.37)	21,962,749.71	116,250,647.39
	5	BEKWARA	114,495,619.71	(1,868,649.67)	26,548,491.29	139,175,461.33
	6	BIASE	131,718,717.90	(2,154,700.07)	30,505,041.43	160,069,059.25
	7	BOKI	151,008,564.48	(2,475,446.61)	31,563,976.37	180,097,094.25
	8	CALABAR MUNICIPAL	119,622,029.34	(1,953,847.98)	31,142,538.00	148,810,719.35
	9	CALABAR SOUTH	127,502,338.63	(2,084,922.28)	31,906,734.60	157,324,150.94
	10	ETUNG	99,839,300.09	(1,625,005.68)	24,948,286.85	123,162,581.26
	11	IKOM	136,229,317.19	(2,231,802.60)	30,080,418.38	164,077,932.97
	12	OBANLIKU	117,563,161.48	(2,540,598.25)	26,829,616.73	141,862,169.96
	13	OBUBRA	129,572,366.57	(2,119,233.01)	30,708,673.16	158,161,796.71
	14	OBUDU	122,670,868.82	(2,004,350.13)	29,938,232.10	150,604,750.79
	15	ODUKPANI	139,144,977.10	(2,278,449.64)	31,967,564.47	168,824,091.93
	16	OGAJA	130,772,408.26	(2,139,279.57)	30,674,765.76	159,307,894.44
	17	YAKURR	131,287,942.72	(2,147,660.84)	32,207,717.40	161,347,999.28
	18	YALA	144,782,837.78	(2,372,129.21)	33,106,482.04	175,517,190.61
CROSS RIVER TOTAL			2,319,233,259.88	(38,551,266.10)	539,328,911.59	2,820,010,905.37
DELTA	1	ANIOCHA NORTH	101,385,801.80	-	26,552,638.96	127,938,440.76
	2	ANIOCHA SOUTH	110,506,501.27	-	28,793,961.76	139,300,463.03
	3	BOMADI	94,464,848.01	-	25,424,462.99	119,889,301.00
	4	BURUTU	135,763,067.68	-	33,106,508.37	168,869,576.05
	5	ETHIOPE EAST	123,523,295.59	-	32,552,375.29	156,075,670.88
	6	ETHIOPE WEST	126,529,942.28	-	32,727,220.07	159,257,162.35
	7	IKA NORTH EAST	134,145,086.57	-	31,482,387.66	165,627,474.23
	8	IKA SOUTH	126,165,416.44	-	30,167,117.77	156,332,534.20
	9	ISOKO NORTH	118,712,359.28	-	29,015,702.42	147,728,061.69
	10	ISOKO SOUTH	132,746,913.74	-	34,233,383.00	166,980,296.75
	11	NDOKWA EAST	111,548,321.61	-	26,456,474.33	138,004,795.94
	12	NDOKWA WEST	115,045,223.70	-	29,338,540.82	144,383,764.52
	13	OKPE	105,378,942.12	-	28,133,610.48	133,512,552.60
	14	OSHIMILI NORTH	103,204,452.93	-	27,214,863.58	130,419,316.51
	15	OSHIMILI SOUTH	111,988,735.13	-	29,355,900.41	141,344,635.54
	16	PATANI	92,485,067.34	-	24,241,940.25	116,727,007.59
	17	SAPELE	116,492,092.13	-	30,747,477.56	147,239,569.69
	18	UDU	122,479,370.23	-	28,966,121.43	151,445,491.66
	19	UGHELLI NORTH	159,954,492.59	-	40,060,460.10	200,014,952.69
	20	UGHELLI SOUTH	126,798,397.95	-	33,360,666.62	160,149,064.57
	21	UKWUANI	100,562,389.82	-	27,531,707.31	128,094,097.13
	22	UVWIE	118,159,469.02	-	31,970,391.94	150,129,860.96
	23	WARRI SOUTH	146,838,244.62	-	38,960,748.86	185,798,993.48
	24	WARRI NORTH	120,839,270.52	-	28,587,644.92	149,426,915.44
	25	WARRI SOUTH-WEST	116,047,091.18	-	27,300,100.42	143,347,191.60
DELTA TOTAL			2,971,764,793.54	-	756,272,397.32	3,728,037,190.86

EBONYI	1	ABAKALIKI	131,779,243.93	(3,684,071.71)	30,016,178.07	158,111,350.29
	2	AFIKPO NORTH	123,740,502.98	(3,603,684.30)	30,321,407.11	150,458,225.79
	3	AFIKPO SOUTH	124,805,737.13	(3,614,336.64)	30,350,194.06	151,541,594.55
	4	EBONYI	120,347,604.70	(3,569,755.32)	28,462,182.61	145,240,031.99
	5	EZZA NORTH	119,957,070.09	(3,565,849.97)	29,635,016.44	146,026,236.57
	6	EZZA SOUTH	124,682,416.10	(3,613,103.43)	28,859,829.60	149,929,142.27
	7	IKWO	145,681,904.93	(3,823,098.32)	33,942,764.82	175,801,561.43
	8	ISHIELU	129,041,150.04	(3,656,690.77)	29,974,027.99	155,358,487.26
	9	IVO	116,751,324.79	(3,533,792.52)	28,092,635.67	141,310,167.94
	10	IZZI	162,167,085.08	(3,987,950.12)	35,158,425.62	193,337,560.59
	11	OHAOZARA	125,806,803.04	(3,624,347.30)	29,822,787.25	152,005,242.99
	12	OHAUKWU	138,818,143.27	(3,754,460.70)	32,802,079.93	167,865,762.50
	13	ONICHA	152,040,311.10	(3,886,682.38)	35,330,522.85	183,484,151.57
EBONYI TOTAL		1,715,619,297.19	(47,917,823.48)	402,768,042.02	2,070,469,515.73	
EDO	1	AKOKO EDO	157,850,155.44	-	38,221,658.15	196,071,813.59
	2	EGOR	149,923,299.72	-	43,079,158.48	193,002,458.20
	3	ESAN CENTRAL	99,206,993.41	-	28,430,360.23	127,637,343.65
	4	ESAN NORTH EAST	102,136,522.70	-	29,306,822.16	131,443,344.85
	5	ESAN SOUTH EAST	122,292,644.93	-	32,327,578.03	154,620,222.95
	6	ESAN WEST	103,944,327.05	-	29,712,462.06	133,656,789.11
	7	ETSAKO CENTRAL	104,039,933.27	-	27,760,007.82	131,799,941.09
	8	ETSAKO EAST	120,694,996.19	-	30,970,969.84	151,665,966.02
	9	ETSAKO WEST	132,839,657.56	-	34,193,921.21	167,033,578.77
	10	IGUEBEN	96,660,344.35	-	26,202,890.12	122,863,234.48
	11	IKPOBA OKHA	165,858,371.03	-	45,027,866.04	210,886,237.08
	12	OREDO	170,694,650.76	-	45,250,480.92	215,945,131.68
	13	ORHIONWON	133,791,708.13	-	33,263,996.74	167,055,704.87
	14	OVIA NORTH EAST	127,593,835.55	-	31,461,347.01	159,055,182.56
	15	OVIA SOUTH WEST	139,258,173.06	-	30,306,559.66	169,564,732.71
	16	OWAN EAST	122,158,346.40	-	31,494,817.30	153,653,163.69
	17	OWAN WEST	100,186,431.58	-	27,935,664.38	128,122,095.96
	18	UHUNMWODE	124,671,906.67	-	29,398,428.33	154,070,335.00
EDO TOTAL		2,273,802,297.80	-	594,344,978.46	2,868,147,276.27	

EKITI	1	ADO EKITI	146,492,143.12	-	38,760,530.84	185,252,673.97
	2	AIYEKIRE	111,470,621.93	-	28,742,674.04	140,213,295.97
	3	EFON	106,285,670.67	-	24,917,819.50	131,203,490.16
	4	EKITI EAST	109,745,725.07	-	28,103,366.58	137,849,091.65
	5	EKITI SOUTH WEST	116,242,109.10	-	29,809,477.00	146,051,586.10
	6	EKITI WEST	118,498,166.70	-	30,722,104.33	149,220,271.03
	7	EMURE	97,643,225.18	-	25,351,372.12	122,994,597.30
	8	IDO-OSI	120,288,642.33	-	29,424,631.14	149,713,273.48
	9	IJERO	128,704,066.06	-	33,314,365.59	162,018,431.65
	10	IKERE	112,386,913.28	-	28,690,345.49	141,077,258.77
	11	IKOLE	120,441,108.19	-	30,006,739.39	150,447,847.57
	12	ILEJEMEJI	84,520,786.61	-	22,207,038.45	106,727,825.06
	13	IREPODUN/IFELODUN	107,124,393.61	-	27,553,479.73	134,677,873.34
	14	ISE/ORUN	104,535,961.88	-	26,592,145.64	131,128,107.52
	15	MOBA	112,116,229.20	-	28,636,705.61	140,752,934.81
	16	OYE	108,985,719.47	-	27,869,511.68	136,855,231.15
EKITI TOTAL		1,805,481,482.42	-	460,702,307.13	2,266,183,789.54	
ENUGU	1	AGWU	136,523,381.83	-	34,519,832.58	171,043,214.41
	2	ANINRI	115,030,760.73	-	30,497,715.65	145,528,476.38
	3	ENUGU EAST	155,706,326.67	-	39,575,032.40	195,281,359.07
	4	ENUGU NORTH	146,369,666.82	-	37,437,117.80	183,806,784.62
	5	ENUGU SOUTH	141,522,611.49	-	34,556,612.42	176,079,223.91
	6	EZEAGU	136,069,501.91	-	32,745,407.79	168,814,909.70
	7	IGBO ETITI	137,387,459.58	-	35,213,841.48	172,601,301.06
	8	IGBO EZE NORTH	148,696,821.27	-	38,347,497.13	187,044,318.39
	9	IGBO EZE SOUTH	135,303,155.17	-	31,347,273.97	166,650,429.13
	10	ISI UZO	126,531,114.60	-	31,415,151.21	157,946,265.80
	11	NKANU EAST	132,469,571.59	-	31,437,568.81	163,907,140.40
	12	NKANU WEST	128,618,667.48	-	31,307,746.55	159,926,414.03
	13	NSUKKA	166,577,999.99	-	41,482,339.22	208,060,339.21
	14	OJI RIVER	114,295,938.85	-	30,052,111.23	144,348,050.08
	15	UDENU	126,507,120.59	-	33,291,672.86	159,798,793.44
	16	UDI	143,647,148.62	-	36,759,594.26	180,406,742.88
	17	UZO UWANI	118,959,692.02	-	29,920,540.53	148,880,232.54
ENUGU TOTAL		2,310,216,939.19	-	579,907,055.87	2,890,123,995.06	

GOMBE	1	AKKO	189,802,283.50	(4,907,596.13)	40,116,685.86	225,011,373.22
	2	BALANGA	137,840,585.83	(4,907,596.13)	32,292,131.98	165,225,121.69
	3	BILLIRI	138,733,521.17	(4,907,596.13)	31,642,396.27	165,468,321.32
	4	DUKKU	151,168,891.80	(4,907,596.13)	31,957,491.55	178,218,787.22
	5	FUNAKAYE	147,032,435.93	(4,907,596.13)	33,761,952.17	175,886,791.98
	6	GOMBE	160,099,645.34	(4,907,596.13)	35,754,745.60	190,946,794.81
	7	KALTUNGO	125,532,916.32	(4,907,596.13)	28,374,110.14	148,999,430.33
	8	KWAMI	134,657,176.10	(4,907,596.13)	31,214,900.78	160,964,480.74
	9	NAFADA	122,764,594.88	(4,907,596.13)	27,648,504.29	145,505,503.04
	10	SHOMGOM	116,426,677.02	(4,907,596.13)	28,481,202.57	140,000,283.46
	11	YAMALTU/DEBA	158,903,532.36	(4,907,596.13)	34,958,452.50	188,954,388.72
GOMBE TOTAL			1,582,962,260.25	(53,983,557.43)	356,202,573.72	1,885,181,276.54
IMO	1	ABOH MBAISE	124,214,283.46	-	31,423,859.14	155,638,142.60
	2	AHIAZU MBAISE	116,891,901.93	-	29,878,356.14	146,770,258.07
	3	EHIME MBANO	107,387,372.03	-	27,382,384.40	134,769,756.43
	4	EZINIHITE MBAISE	114,214,754.16	-	29,546,837.94	143,761,592.10
	5	IDEATO NORTH	122,473,201.50	-	29,098,048.84	151,571,250.34
	6	IDEATO SOUTH	122,883,299.73	-	29,190,029.69	152,073,329.42
	7	IHITE UBOMA	109,987,034.38	-	26,746,261.60	136,733,295.99
	8	IKEDURU	116,499,048.77	-	28,530,427.74	145,029,476.51
	9	ISIALA MBANO	131,070,852.00	-	31,616,438.18	162,687,290.18
	10	ISU	115,848,289.01	-	29,476,587.80	145,324,876.81
	11	MBAITOLI	142,894,002.39	-	34,040,473.78	176,934,476.18
	12	NGOR/OKPALA	121,359,216.48	-	29,193,339.25	150,552,555.73
	13	NJABA	109,632,774.00	-	28,267,785.90	137,900,559.90
	14	NKWANGELE	106,690,546.35	-	27,228,833.21	133,919,379.56
	15	NKWERRE	95,044,364.64	-	24,211,511.79	119,255,876.43
	16	OBOWO	103,026,849.94	-	26,582,032.40	129,608,882.34
	17	OGUTA	120,949,826.23	-	28,136,527.42	149,086,353.65
	18	OHAJ/EGBEMA	130,913,954.65	-	30,604,961.10	161,518,915.75
	19	OKIGWE	114,699,780.60	-	27,463,937.00	142,163,717.60
	20	ONUIMO	101,898,740.89	-	25,403,890.77	127,302,631.67
	21	ORLU	112,074,612.88	-	28,118,356.05	140,192,968.93
	22	ORSU	109,024,290.67	-	26,699,990.18	135,724,280.86
	23	ORU	105,454,623.58	-	26,189,131.19	131,643,754.77
	24	ORU WEST	109,091,419.63	-	26,543,191.88	135,634,611.51
	25	OWERRI MUNICIPAL	110,090,465.46	-	27,150,215.50	137,240,680.96
	26	OWERRI NORTH	117,117,541.70	-	30,158,919.57	147,276,461.27
	27	OWERRI WEST	104,771,554.91	-	25,405,014.78	130,176,569.69
IMO TOTAL			3,096,204,601.98	-	764,287,343.22	3,860,491,945.21

JIGAWA	1	ALYO	109,410,648.34	-	28,430,519.29	137,841,167.64
	2	BABURA	129,401,202.91	-	33,182,550.75	162,583,753.66
	3	BIRNIN KUDU	160,590,421.85	-	39,756,215.08	200,346,636.93
	4	BIRNIWA	121,467,881.38	-	29,075,446.77	150,543,328.15
	5	GAGARAWA	104,230,038.31	-	25,207,942.58	129,437,980.90
	6	BLUI	102,246,899.89	-	26,268,063.98	128,514,963.87
	7	DUTSE	143,526,576.52	-	35,558,066.92	179,084,643.45
	8	GARKI	120,457,406.87	-	29,693,897.75	150,151,304.61
	9	GUMEL	105,512,694.33	-	26,879,396.28	132,392,090.61
	10	GURI	111,468,418.29	-	27,370,023.23	138,838,441.52
	11	GWARAM	155,059,037.50	-	37,209,038.80	192,268,076.30
	12	GWIVA	114,644,999.85	-	27,963,184.16	142,608,184.01
	13	HADEJIA	96,779,067.30	-	26,783,668.76	123,562,736.06
	14	JAHUN	133,019,739.74	-	34,493,449.52	167,513,189.26
	15	KAFIN HAUSA	149,613,153.72	-	37,113,873.28	186,727,027.00
	16	KALGAMA	109,652,034.86	-	28,177,931.02	137,829,965.88
	17	KAZAURE	116,032,638.66	-	30,272,196.87	146,304,835.53
	18	KIRI-KASAMMA	121,020,013.67	-	32,147,344.74	153,167,358.41
	19	KIYAWA	125,031,414.51	-	30,985,251.37	156,016,665.98
	20	MAIGATARI	126,112,521.91	-	31,409,999.30	157,522,521.21
	21	MALAM MADORI	118,142,146.08	-	30,267,138.66	148,409,284.94
	22	MIGA	108,366,960.81	-	28,207,155.08	136,574,115.89
	23	RINGIM	132,989,938.91	-	32,178,629.47	165,168,568.38
	24	RONI	98,347,184.46	-	25,047,147.83	123,394,332.28
	25	SULE TAKARKAR	123,437,460.47	-	28,358,583.15	151,796,043.62
	26	TAURA	112,265,744.69	-	28,415,282.62	140,681,027.51
	27	YANKWASHI	104,028,206.18	-	26,167,403.34	130,195,609.52
JIGAWA TOTAL		3,252,854,451.90	-	816,619,400.99	4,069,473,852.89	
KADUNA	1	BIRNIN GWARI	194,770,793.46	-	37,806,619.46	232,576,412.92
	2	CHIKUN	198,048,072.96	-	45,042,132.86	243,090,205.81
	3	GIWA	163,900,596.08	-	39,932,731.14	203,833,327.23
	4	GWAGWADA	126,201,114.21	-	28,970,026.61	155,171,139.82
	5	IGABI	207,468,934.59	-	48,912,384.60	256,381,319.19
	6	IKARA	138,985,471.44	-	34,156,546.36	173,142,017.81
	7	JABA	121,195,057.73	-	31,749,370.79	152,944,428.53
	8	JEMWA	161,484,468.13	-	39,452,407.54	200,936,875.67
	9	KACHIA	178,134,166.33	-	37,300,585.36	215,434,671.69
	10	KADUNA NORTH	168,283,595.97	-	44,382,968.01	212,666,473.99
	11	KADUNA SOUTH	179,668,966.86	-	47,173,990.33	226,842,957.19
	12	KAGARKO	155,265,261.42	-	37,092,502.51	192,357,763.93
	13	KAURA	134,516,807.10	-	35,945,770.51	170,462,577.61
	14	KALIRU	138,508,158.76	-	32,662,997.24	171,171,156.00
	15	KUBAU	160,336,752.87	-	39,659,099.06	199,995,851.93
	16	KUDAN	124,362,565.42	-	30,726,216.58	155,088,782.00
	17	LERE	173,040,938.85	-	42,726,126.35	215,767,065.20
	18	MAKARFI	116,389,778.59	-	31,180,001.24	147,569,779.83
	19	SABON GARI	153,578,164.40	-	39,960,456.53	193,538,620.93
	20	SANGA	128,762,412.87	-	31,371,965.84	160,134,368.71
	21	SOBA	164,125,104.26	-	40,380,039.31	204,485,143.57
	22	ZANGON KATAF	183,822,903.12	-	41,802,588.78	225,425,411.89
	23	ZARIA	187,494,848.64	-	47,536,688.37	235,031,517.01
KADUNA TOTAL		3,658,142,844.07	-	885,903,024.37	4,544,045,868.44	

KANO

1	AJINGI	120,319,216.89	-	35,276,832.34	155,596,049.23
2	ALBASU	123,238,498.57	-	36,276,944.51	159,515,443.08
3	BAGWAI	112,369,230.80	-	34,571,833.19	146,941,063.99
4	BEBEJI	121,905,080.46	-	36,196,141.24	158,101,221.70
5	BICHI	147,752,970.53	-	41,706,249.73	189,459,220.25
6	BUNKURE	117,715,518.44	-	35,074,137.28	152,789,655.72
7	DALA	190,005,650.63	-	50,553,270.92	240,558,921.54
8	DANBATTA	129,453,849.33	-	37,389,394.45	166,843,243.77
9	DAWAKIN KUDU	139,157,862.98	-	38,477,241.23	177,635,104.21
10	DAWAKIN TOFA	140,132,485.23	-	39,881,369.73	180,013,854.96
11	DOGLWA	129,883,446.71	-	33,843,354.89	163,726,801.59
12	FAGGE	127,244,723.03	-	36,818,651.12	164,063,374.14
13	GABASAWA	132,952,745.28	-	37,582,160.82	170,534,906.10
14	GARKO	118,594,445.40	-	34,550,164.93	153,144,610.33
15	GARUN MALLAM	117,975,590.90	-	31,677,340.23	149,652,931.13
16	GAYA	127,504,581.27	-	36,955,279.83	164,459,861.10
17	GEZAWA	145,601,392.88	-	42,016,599.22	187,617,992.09
18	GWALE	175,052,429.84	-	47,011,540.04	222,063,969.87
19	GWARZO	120,352,859.85	-	35,891,911.31	156,244,771.16
20	KABO	115,968,005.80	-	34,008,545.65	149,976,551.45
21	KANO MUNICIPAL	168,966,582.73	-	47,227,972.90	216,194,555.63
22	KARAYE	112,453,825.50	-	33,233,021.70	145,686,847.21
23	KIBIYA	113,488,945.70	-	32,941,343.14	146,430,288.84
24	KIRU	146,414,395.10	-	40,937,057.56	187,351,452.67
25	KUMBOTSO	149,603,046.37	-	42,885,203.13	192,488,249.50

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KANO

26	KUNCHI	114,718,581.92	-	31,335,393.79	146,053,975.71
27	KURA	112,347,773.02	-	33,432,469.65	145,780,242.67
28	MADOBI	112,449,472.75	-	32,934,286.90	145,383,759.65
29	MAKODA	133,271,286.35	-	38,290,531.98	171,561,818.33
30	MINJIBIR	134,313,864.65	-	37,753,196.49	172,067,061.14
31	NASSARAWA	232,225,112.48	-	61,661,659.62	293,886,772.11
32	RANO	116,316,431.27	-	33,484,798.19	149,801,229.46
33	RIMIN GADO	115,115,004.46	-	30,946,489.04	146,061,493.49
34	ROGO	137,795,575.85	-	38,624,173.29	176,419,749.14
35	SHANONO	113,694,631.63	-	33,183,066.05	146,877,697.68
36	SUMAILA	143,901,340.23	-	40,242,673.99	184,144,014.22
37	TAKAI	126,368,445.85	-	37,063,121.59	163,431,567.44
38	TARAUNI	131,404,687.44	-	38,226,089.18	169,630,776.62
39	TOFA	103,448,802.94	-	30,505,880.18	133,954,683.12
40	TSANYAWA	114,055,979.01	-	34,249,182.12	148,305,161.13
41	TUDUN WADA	140,635,072.72	-	38,873,951.55	179,509,024.28
42	UNGOGO	164,426,545.32	-	47,485,993.85	211,912,539.16
43	WARAWA	107,305,087.66	-	32,444,971.28	139,750,058.94
44	WUOIL	126,175,845.83	-	35,966,969.68	162,142,815.51
KANO TOTAL		5,824,076,931.56	-	1,659,688,559.49	7,483,765,491.05

KATSINA	1	BAKORI	128,213,123.28	-	28,389,365.50	156,502,488.78
	2	BATAGARAWA	132,116,196.82	-	30,587,664.00	162,703,770.82
	3	BATSARI	143,729,842.87	-	32,111,498.74	175,841,341.61
	4	BAJIRI	134,761,072.06	-	31,746,376.67	166,507,448.73
	5	BINDAWA	126,030,960.04	-	28,575,762.53	154,606,722.57
	6	CHARANCHI	117,887,434.60	-	27,855,142.30	145,742,576.90
	7	DAN-MUSA	118,273,225.85	-	26,181,343.40	144,454,569.25
	8	DANDUME	126,635,125.29	-	28,162,566.34	154,797,691.63
	9	DANJA	118,777,726.68	-	26,911,427.52	145,689,154.20
	10	DAURA	143,209,538.89	-	32,782,340.71	175,991,879.60
	11	DUTSI	118,193,282.29	-	26,556,742.39	144,750,024.68
	12	DUTSINMA	131,273,961.53	-	29,856,398.19	161,130,359.72
	13	GARKARI	147,060,857.83	-	31,780,778.72	178,841,636.55
	14	FUNTUA	142,724,356.71	-	33,147,541.42	175,871,898.13
	15	INGAWA	124,634,814.10	-	29,982,110.55	154,616,924.65
	16	JIRFA	140,410,583.35	-	29,961,798.42	170,372,381.77
	17	KAFUR	144,943,821.67	-	31,730,961.55	176,674,783.22
	18	KAITA	138,751,087.35	-	30,576,798.85	169,327,886.20
	19	KANKARA	152,798,373.22	-	34,497,323.42	187,295,696.64
	20	KANKIA	121,166,558.23	-	28,518,188.54	149,684,746.77
	21	KATSINA	166,876,996.27	-	38,947,392.25	205,824,388.52
	22	KURFI	117,421,827.29	-	26,404,252.76	143,826,080.05
	23	KUSADA	110,932,499.88	-	25,260,542.38	136,193,042.26
	24	MAIADUA	134,947,723.11	-	31,524,431.13	166,472,154.24
	25	MALUMFASHI	134,289,189.41	-	30,484,318.24	164,773,507.65
	26	MANI	127,382,946.73	-	30,112,523.30	157,495,470.03
	27	MASHI	130,058,278.17	-	29,873,235.72	159,931,513.89
	28	MAIAZU	109,549,984.12	-	26,263,377.82	135,813,361.94
	29	MUSAWA	131,083,486.96	-	29,784,564.44	160,868,051.40
	30	RIMI	118,245,195.04	-	28,562,435.59	146,807,630.63
	31	SABUYA	122,512,387.58	-	27,557,541.44	150,069,929.02
	32	SAFANA	131,463,276.88	-	30,537,958.13	161,991,235.01
	33	SANDAMU	127,402,987.83	-	27,534,786.37	154,937,774.20
	34	ZANGO	124,865,381.20	-	28,724,917.71	153,590,298.91
KATSINA TOTAL		4,433,968,992.13	-	1,009,521,599.14	5,443,790,591.27	
KEBBI	1	ALERU	99,975,195.97	-	23,256,566.34	123,231,762.31
	2	AREWA	163,356,511.24	-	39,528,583.34	202,885,094.58
	3	ARGUNGU	137,593,090.16	-	31,343,324.30	168,936,414.46
	4	AUGIE	113,606,193.19	-	26,460,846.29	140,067,039.48
	5	BALUDO	151,301,393.53	-	33,387,288.80	184,688,682.33
	6	BIRNIN-KEBBI	185,107,992.28	-	35,898,288.85	221,006,281.13
	7	BUNZA	126,108,952.62	-	26,721,489.90	152,830,442.52
	8	DANDI-KAMBA	133,972,446.84	-	28,145,375.34	162,117,822.18
	9	DANKO-KASAGU	166,436,833.66	-	36,897,396.68	203,334,230.34
	10	FAKAI	115,890,496.33	-	26,795,941.21	142,686,437.54
	11	GWANDU	122,410,689.88	-	28,567,226.38	150,977,916.26
	12	JEGA	135,045,510.19	-	31,210,592.18	166,256,102.37
	13	KALGO	112,387,382.72	-	24,469,863.75	136,857,246.47
	14	KOKO-BESSE	128,971,843.58	-	28,791,152.59	157,762,996.17
	15	MAYAMA	149,208,210.95	-	36,107,546.49	185,315,757.44
	16	NGASKI	119,544,892.08	-	28,927,989.19	148,472,881.27
	17	SAKABA	117,897,568.10	-	24,752,387.41	142,650,955.51
	18	SHANGA	122,251,718.93	-	27,076,487.26	149,328,206.19
	19	SURU	147,911,854.82	-	30,517,367.62	178,429,222.44
	20	YAJURI	113,660,034.66	-	25,367,441.34	139,027,476.00
	21	ZURU	135,760,996.02	-	29,474,421.33	165,235,417.35
KEBBI TOTAL		2,798,310,315.83	-	604,109,839.70	3,402,420,155.53	

KOGI	1	ADAVI	145,012,222.23	(4,284,409.31)	32,423,977.48	173,151,790.40
	2	AJACKUTA	128,223,528.69	(4,284,409.31)	27,436,342.67	151,375,462.05
	3	ANKPA	161,824,307.16	(4,284,409.31)	36,492,802.94	194,032,700.79
	4	BASSA	128,130,829.05	(4,284,409.31)	28,639,863.04	152,386,282.78
	5	DEKINA	175,194,641.82	(4,284,409.31)	36,053,130.75	206,963,363.26
	6	IBAJI	136,215,116.19	(4,284,409.31)	27,799,020.71	159,729,727.59
	7	IDAH	114,296,853.13	(4,284,409.31)	24,782,073.96	134,794,517.78
	8	IGALAMELA	133,933,240.66	(4,284,409.31)	29,041,105.57	158,689,936.91
	9	IJUMU	131,348,849.16	(4,284,409.31)	27,286,975.27	154,351,415.13
	10	KABBA/BUNU	138,865,533.65	(4,284,409.31)	28,880,373.26	163,461,497.59
	11	KOGI	122,241,749.36	(4,284,409.31)	27,035,385.12	144,992,726.17
	12	KOTON KARFE	156,066,931.34	(4,284,409.31)	31,991,049.30	183,773,571.33
	13	MOPA-MURO	103,013,489.00	(4,284,409.31)	22,547,932.28	121,277,011.97
	14	OFU	149,766,145.45	(4,284,409.31)	31,797,970.70	177,279,706.84
	15	OGORI/MAGONGO	100,007,896.74	(4,284,409.31)	22,272,239.52	117,995,726.96
	16	OKEHI	144,988,658.24	(4,284,409.31)	32,286,911.66	172,991,160.59
	17	OKENE	181,331,807.40	(4,284,409.31)	39,796,557.58	216,843,955.67
	18	OLAMABORO	136,973,787.51	(4,284,409.31)	29,798,683.04	162,488,061.24
	19	OMALA	129,693,075.13	(4,284,409.31)	26,567,175.76	151,975,842.58
	20	YAGBA EAST	139,062,332.12	(4,284,409.31)	29,103,737.47	163,881,660.28
	21	YAGBA WEST	136,067,689.24	(4,284,409.31)	28,549,666.84	160,332,946.77
KOGI TOTAL			2,892,258,683.28	(89,972,595.51)	620,482,976.92	3,422,769,064.69
KWARA	1	ASA	117,515,200.71	-	27,487,406.51	145,002,607.22
	2	BARUTEN	193,246,935.04	-	32,671,804.14	225,918,739.18
	3	EDU	148,111,645.43	-	32,172,872.06	180,284,517.49
	4	EKITI	90,196,697.13	-	23,017,312.26	113,214,009.39
	5	IFELODUN	156,500,682.28	-	32,458,431.06	188,959,113.33
	6	ILORIN EAST	134,510,346.01	-	32,350,277.07	166,860,623.08
	7	ILORIN SOUTH	135,959,993.43	-	32,623,846.71	168,583,840.15
	8	ILORIN WEST	160,326,661.43	-	42,363,637.86	202,690,299.29
	9	IREPODUN	115,905,665.02	-	28,872,114.75	144,777,779.77
	10	KAI AMA	154,134,492.49	-	27,345,594.90	181,480,087.38
	11	MORO	122,186,936.64	-	26,385,697.03	148,572,633.67
	12	OFFA	108,630,448.17	-	25,191,881.82	133,722,329.99
	13	OKE-ERO	90,809,252.94	-	23,190,221.26	113,999,474.21
	14	OSIN	90,424,178.01	-	23,322,541.30	113,746,719.31
	15	OYUN	103,249,368.64	-	25,477,815.49	128,727,184.13
	16	PATEGI	124,967,464.44	-	26,605,814.13	151,573,278.56
KWARA TOTAL			2,046,575,967.83	-	461,537,268.34	2,508,113,236.16

LAGOS	1	AGEGE	175,368,389.14	-	206,329,886.75	381,698,275.89
	2	AJEROMI/FELODUN	225,412,885.98	-	220,327,835.29	445,740,721.28
	3	ALIMOSHO	363,521,263.92	-	257,395,491.55	620,916,755.48
	4	AMOWO-ODOFIN	142,079,925.24	-	197,476,933.32	339,556,858.56
	5	APAPA	119,453,138.12	-	191,182,271.31	310,635,409.44
	6	BADAGRY	133,544,201.39	-	192,664,143.30	326,208,344.69
	7	EPE	122,613,979.46	-	188,937,201.84	311,551,181.30
	8	ETI-OSA	147,920,721.97	-	195,579,804.97	343,500,526.94
	9	IBEJU-LEKKI	98,772,075.94	-	184,945,245.63	283,717,321.58
	10	IFAKO/UJAYE	168,416,334.11	-	204,327,851.53	372,744,185.64
	11	IKEJA	145,587,589.29	-	197,166,583.83	342,754,173.13
	12	IKORODU	200,175,714.25	-	211,055,691.49	411,231,405.74
	13	KOSOFE	216,577,188.55	-	219,159,372.58	435,736,561.12
	14	LAGOS ISLAND	116,586,849.29	-	190,687,398.13	307,274,247.42
	15	LAGOS MAINLAND	140,680,757.78	-	197,449,083.05	338,129,840.82
	16	MUSHIN	210,609,663.72	-	217,137,167.76	427,746,831.47
	17	OJO	204,358,559.13	-	214,955,479.52	419,314,038.64
	18	OSHODI/ISOLO	208,667,179.01	-	216,419,055.25	425,086,234.26
	19	SOMOLU	161,384,551.61	-	202,753,936.25	364,138,487.86
	20	SURULERE	184,603,391.97	-	209,079,695.65	393,683,087.62
LAGOS TOTAL			3,486,334,359.88	-	4,115,030,129.00	7,601,364,488.88
NASSARAWA	1	AKWANGA	120,786,237.74	(3,018,317.48)	27,519,403.10	145,287,323.36
	2	AWE	136,147,899.12	(3,018,317.48)	27,465,950.55	160,595,532.19
	3	DOMA	139,403,362.89	(3,018,317.48)	29,154,014.49	165,539,059.91
	4	KARU	164,476,971.05	(3,018,317.48)	33,267,238.04	194,725,891.61
	5	KEANA	117,443,635.48	(3,018,317.48)	25,385,235.17	139,810,553.17
	6	KEFFI	110,436,280.01	(3,018,317.48)	26,222,679.24	133,640,641.77
	7	KOKONA	126,183,369.00	(3,018,317.48)	27,289,544.65	150,454,596.17
	8	LAFIA	197,446,544.22	(3,018,317.48)	41,087,483.24	235,515,709.98
	9	NASARAWA	182,982,508.52	(3,018,317.48)	32,290,480.15	212,254,671.18
	10	NASARAWA EGGON	139,978,833.10	(3,018,317.48)	29,748,611.65	166,709,127.27
	11	OBI	133,986,793.72	(3,018,317.48)	29,732,688.29	160,701,164.53
	12	TOTO	142,351,351.31	(3,018,317.48)	27,872,027.56	167,205,061.39
	13	WAMBA	114,274,713.46	(3,018,317.48)	24,988,150.18	136,244,546.15
NASSARAWA TOTAL			1,825,898,499.62	(39,238,127.24)	382,023,506.30	2,168,683,878.67

26	NIGER	1	AGAIE	125,653,540.08	-	27,972,253.50	153,625,793.57
		2	AGWARA	107,882,131.65	-	23,258,063.45	131,140,195.09
		3	BIDA	123,547,437.56	-	31,423,814.43	154,971,251.98
		4	BORGU	201,117,079.60	-	30,411,213.35	231,528,292.95
		5	BOSSO	120,721,673.86	-	28,874,702.36	149,596,376.22
		6	EDATI	127,145,508.52	-	29,684,108.82	156,829,617.34
		7	GBAKO	120,430,659.23	-	27,632,492.61	148,063,151.84
		8	GURARA	107,612,424.22	-	25,353,765.52	132,966,189.73
		9	KATCHA	116,120,000.63	-	27,302,160.86	143,422,161.50
		10	KONTAGORA	127,880,739.65	-	29,161,010.70	157,041,750.34
		11	LAPAI	124,913,229.50	-	26,549,766.29	151,462,995.79
		12	LAVUN	145,351,635.38	-	32,781,109.51	178,132,744.89
		13	MAGAMA	148,894,009.34	-	31,016,176.30	179,910,185.64
		14	MARIGA	164,865,184.67	-	32,125,253.35	196,991,438.02
		15	MASHEGU	194,530,667.38	-	33,099,889.02	227,630,556.40
		16	MINNA	123,202,536.64	-	32,251,080.04	155,453,616.67
		17	MOKWA	167,222,912.25	-	34,967,918.20	202,190,830.46
		18	MUYA	112,955,484.32	-	26,145,375.28	139,100,859.60
		19	PAIKORO	129,998,752.68	-	29,544,545.22	159,543,297.90
		20	RAFI	149,939,002.21	-	31,033,411.00	180,972,413.21
		21	RLIAU	141,052,192.85	-	30,666,486.73	171,718,679.58
		22	SHIRORO	166,745,303.71	-	34,372,634.16	201,117,937.87
		23	SULEJA	121,945,027.69	-	33,197,052.76	155,142,080.45
		24	TAFA	99,243,896.52	-	24,889,802.40	124,133,698.92
		25	WUSHISHI	110,626,248.11	-	24,779,837.51	135,406,085.62
NIGER TOTAL		3,379,597,278.22	-	738,494,923.37	4,118,092,201.59		
27	OGUN	1	ABEOKUTA NORTH	124,201,720.45	(5,788,847.52)	34,088,200.31	152,501,073.24
		2	ABEOKUTA SOUTH	128,219,272.14	(5,788,847.52)	37,144,799.36	159,575,223.98
		3	ADO-ODO/OTA	197,077,265.92	(5,788,847.52)	54,397,421.12	245,685,839.51
		4	EGBADO NORTH	129,579,956.76	(5,788,847.52)	32,870,343.94	156,661,453.19
		5	EGBADO SOUTH	116,126,792.56	(5,788,847.52)	32,060,063.26	142,398,008.29
		6	EWEKORO	88,334,723.64	(5,788,847.52)	24,960,490.79	107,506,366.92
		7	REMO NORTH	86,053,630.66	(5,788,847.52)	25,257,414.70	105,522,197.85
		8	IFO	193,229,780.80	(5,788,847.52)	54,289,516.91	241,730,450.19
		9	IEBU EAST	114,995,747.30	(5,788,847.52)	28,397,439.70	137,604,339.47
		10	IEBU NORTH	143,575,941.84	(5,788,847.52)	39,271,636.39	177,158,630.71
		11	IEBU ODE	110,846,052.00	(5,788,847.52)	31,134,759.68	136,191,964.17
		12	IKENNE	100,144,559.24	(5,788,847.52)	28,930,653.84	123,286,365.57
		13	IEBU NORTH EAST	90,306,155.42	(5,788,847.52)	25,739,674.09	110,256,981.99
		14	IMEKO-AFON	103,818,394.02	(5,788,847.52)	26,650,303.19	124,679,849.69
		15	IPOKIA	108,741,268.99	(5,788,847.52)	30,909,684.58	133,862,006.05
		16	OBAFEMI/OWODE	131,849,115.74	(5,788,847.52)	35,806,799.65	161,867,067.87
		17	ODEDAH	110,684,699.52	(5,788,847.52)	28,350,793.60	133,246,645.61
		18	ODOGBOLU	102,869,913.98	(5,788,847.52)	29,454,438.86	126,535,505.32
		19	OGUN WATERSIDE	97,710,185.28	(5,788,847.52)	26,070,692.73	117,992,030.49
		20	SHAGAMU	132,527,302.61	(5,788,847.52)	37,340,600.63	164,078,955.72
OGUN TOTAL		2,410,992,478.89	(115,776,950.40)	663,125,427.33	2,958,340,955.82		

ONDO	1	AKOKO NORTH EAST	127,745,665.38	(2,620,951.49)	31,230,706.43	156,355,420.32
	2	AKOKO NORTH WEST	136,134,426.55	(2,620,951.49)	33,627,516.20	166,140,991.26
	3	AKOKO SOUTH WEST	137,577,969.32	(2,620,951.49)	34,607,521.22	169,564,539.04
	4	AKOKO SOUTH EAST	102,043,940.36	(2,620,951.49)	25,424,423.37	124,847,412.23
	5	AKURE NORTH	106,929,699.92	(2,620,951.49)	28,494,260.67	132,803,009.09
	6	AKURE SOUTH	164,325,802.91	(2,620,951.49)	42,333,475.12	204,038,326.54
	7	IDANRE	115,731,634.55	(2,620,951.49)	28,334,215.25	141,444,898.30
	8	IFEDORE	116,600,151.85	(2,620,951.49)	31,288,030.54	145,267,230.90
	9	OKITIPUPA	140,181,854.15	(2,620,951.49)	34,862,232.60	172,423,135.26
	10	ILAJE	152,114,514.32	(2,620,951.49)	38,424,695.08	187,918,257.91
	11	ESE-EDO	116,390,310.64	(2,620,951.49)	29,954,901.51	143,724,260.66
	12	ILE-OLUJI-OKEIGBO	120,471,600.71	(2,620,951.49)	31,072,159.68	148,922,808.89
	13	IRELE	111,956,233.23	(2,620,951.49)	29,342,195.43	138,677,477.17
	14	ODIGBO	140,016,547.18	(2,620,951.49)	34,661,535.76	172,067,131.46
	15	ONDO EAST	92,924,569.99	(2,620,951.49)	24,945,598.44	115,249,216.94
	16	ONDO WEST	153,579,021.22	(2,620,951.49)	37,991,142.48	188,949,212.19
	17	OSE	123,743,026.28	(2,620,951.49)	29,325,647.62	150,447,722.40
	18	OWO	145,183,354.76	(2,620,951.49)	33,945,608.82	176,508,012.09
ONDO TOTAL			2,302,650,323.31	(47,177,126.82)	579,865,866.17	2,835,339,062.66
OSUN	1	ATAKUMOSA EAST	90,732,805.56	(2,734,288.18)	24,052,663.61	112,061,180.99
	2	ATAKUMOSA WEST	90,987,323.64	(2,734,288.18)	23,590,957.36	111,843,992.81
	3	AIYEDADE	113,354,921.75	(2,734,288.18)	28,695,738.17	139,316,371.74
	4	AIYEDIRE	100,203,245.32	(2,734,288.18)	24,040,745.57	121,509,702.70
	5	BOLUWADURO	94,823,710.27	(2,734,288.18)	23,724,089.17	115,813,511.27
	6	BORIFE	107,999,548.53	(2,734,288.18)	28,006,724.83	133,271,985.18
	7	EDE NORTH	90,519,667.87	(2,734,288.18)	24,539,365.42	112,324,745.11
	8	EDE SOUTH	94,009,322.18	(2,734,288.18)	24,052,547.59	115,327,581.59
	9	EGBEDORE	92,462,832.98	(2,734,288.18)	23,952,636.28	113,681,181.08
	10	EJIGBO	104,963,596.76	(2,734,288.18)	27,587,284.68	129,816,583.26
	11	IFE CENTRAL	111,138,659.30	(2,734,288.18)	29,748,678.44	138,163,049.56
	12	IFE EAST	128,450,678.57	(2,734,288.18)	31,049,588.08	156,765,976.46
	13	IFE NORTH	119,734,580.33	(2,734,288.18)	28,901,930.12	145,902,202.27
	14	IFE SOUTH	104,371,453.14	(2,734,288.18)	27,755,697.67	129,392,862.63
	15	IFEDAYO	82,017,306.36	(2,734,288.18)	21,610,645.75	100,901,663.93
	16	IFELODUN	106,687,061.54	(2,734,288.18)	25,345,961.88	128,296,736.23
	17	ILA	93,177,694.82	(2,734,288.18)	23,179,197.89	113,622,504.53
	18	ILESHE EAST	97,138,651.34	(2,734,288.18)	25,960,291.52	120,364,654.68
	19	ILESHE WEST	102,937,283.93	(2,734,288.18)	25,771,022.04	125,974,017.79
	20	IREPODUN	101,871,654.11	(2,734,288.18)	26,766,513.31	125,903,879.24
	21	IREWOLE	110,221,290.41	(2,734,288.18)	28,271,562.23	135,758,554.46
	22	ISOKAN	100,044,101.79	(2,734,288.18)	25,747,417.99	123,057,231.60
	23	IWO	123,018,262.41	(2,734,288.18)	31,255,028.70	151,539,002.92
	24	OBOKUN	102,014,555.52	(2,734,288.18)	26,580,053.83	125,860,321.18
	25	ODO-OTIN	134,402,907.47	(2,734,288.18)	27,679,015.75	159,347,635.04
	26	OLA-OLUWA	91,995,656.35	(2,734,288.18)	24,087,391.66	113,348,759.83
	27	OLORUNDA	111,273,132.79	(2,734,288.18)	27,532,333.46	136,071,178.07
	28	ORIADE	111,629,913.94	(2,734,288.18)	28,584,899.06	137,480,524.82
	29	OROLU	98,371,137.09	(2,734,288.18)	25,741,173.54	121,378,022.44
	30	OSOGBO	109,445,255.29	(2,734,288.18)	29,089,263.82	135,800,230.93
OSUN TOTAL			3,118,998,081.34	(82,028,645.40)	792,918,407.40	3,829,887,843.34

OYO	1	AFLIO	167,714,937.20	(2,536,017.62)	34,874,288.21	140,053,207.79
	2	AKINYELE	125,089,175.56	(2,536,017.62)	39,694,134.46	162,247,292.41
	3	ATIBA	124,602,487.27	(2,536,017.62)	37,092,881.18	159,159,350.83
	4	ATISBO	133,496,904.94	(2,536,017.62)	33,414,271.81	164,375,159.14
	5	EGBEDA	135,446,001.88	(2,536,017.62)	44,078,617.21	176,988,601.47
	6	IBADAN NORTH	139,210,919.71	(2,536,017.62)	45,663,594.04	162,328,496.13
	7	IBADAN NORTH EAST	150,924,174.06	(2,536,017.62)	47,127,536.58	195,515,692.02
	8	IBADAN NORTH WEST	111,074,653.39	(2,536,017.62)	36,039,566.25	144,578,202.02
	9	IBADAN SOUTH EAST	131,822,172.32	(2,536,017.62)	43,109,040.43	172,395,195.14
	10	IBADAN SOUTH WEST	138,011,756.91	(2,536,017.62)	44,141,011.11	179,617,550.40
	11	IBARAPA CENTRAL	99,815,041.76	(2,536,017.62)	32,926,392.42	130,205,416.56
	12	IBARAPA NORTH	104,095,150.06	(2,536,017.62)	32,808,559.52	134,367,691.97
	13	IDO	102,044,807.03	(2,536,017.62)	32,944,001.79	132,452,791.20
	14	SAKI WEST	151,563,474.20	(2,536,017.62)	43,855,627.86	192,883,084.24
	15	IFELOJU	103,352,129.92	(2,536,017.62)	33,878,484.72	134,694,597.01
	16	IREPO	108,453,390.36	(2,536,017.62)	34,148,682.35	140,066,055.09
	17	ISEYIN	141,696,183.70	(2,536,017.62)	42,539,545.99	181,699,712.07
	18	ITESIJAWU	122,521,173.95	(2,536,017.62)	34,529,531.76	154,514,688.09
	19	IWAJOWA	112,475,229.07	(2,536,017.62)	32,926,454.87	142,866,666.32
	20	OLORUNSOGO	101,559,621.37	(2,536,017.62)	31,601,318.73	130,624,922.48
	21	KAJOLA	125,425,534.25	(2,536,017.62)	39,047,083.87	161,936,600.50
	22	LAGELU	116,177,236.92	(2,536,017.62)	35,735,024.10	149,376,242.40
	23	OGBOMOSHO NORTH	120,272,624.43	(2,536,017.62)	38,904,897.60	155,641,504.40
	24	OGBOMOSHO SOUTH	102,962,137.74	(2,536,017.62)	32,791,262.38	133,217,382.60
	25	OGO-OLUWA	94,220,496.51	(2,536,017.62)	30,566,300.06	122,250,778.94
	26	OLUYOLE	124,894,634.72	(2,536,017.62)	39,154,988.08	161,513,605.19
	27	ONA-ARA	136,076,195.30	(2,536,017.62)	43,047,407.65	176,587,585.33
	28	ORELOPE	104,221,428.62	(2,536,017.62)	33,017,686.38	134,703,097.37
	29	ORI IRE	125,338,346.19	(2,536,017.62)	35,901,813.54	159,704,142.11
	30	OYO EAST	105,827,385.07	(2,536,017.62)	34,229,423.18	137,520,790.63
	31	OYO WEST	106,289,368.89	(2,536,017.62)	35,003,111.35	138,756,462.61
	32	SAKI EAST	105,773,234.89	(2,536,017.62)	33,378,740.86	135,615,958.12
	33	IFEDAPO	121,923,714.66	(2,536,017.62)	35,367,412.94	154,755,109.98
OYO TOTAL			3,934,372,721.86	(83,688,581.46)	1,223,529,492.06	5,074,213,632.46
PLATEAU	1	BARKIN LADI	143,819,596.83	-	30,641,045.89	174,460,642.73
	2	BASSA	145,078,563.43	-	31,364,903.30	176,443,466.73
	3	BOKKOS	144,446,367.85	-	30,840,056.72	175,286,424.57
	4	JOS EAST	109,662,601.54	-	25,041,953.90	134,704,555.44
	5	JOS NORTH	190,797,960.26	-	46,504,026.28	237,301,986.54
	6	JOS SOUTH	164,991,691.94	-	38,849,321.62	203,841,013.56
	7	KANAM	144,836,884.35	-	30,056,002.75	174,892,887.10
	8	KANKE	127,914,332.94	-	27,278,843.14	155,193,176.07
	9	LANGTANG NORTH	131,198,625.96	-	28,478,965.25	159,677,591.21
	10	LANGTANG SOUTH	124,460,910.44	-	26,334,743.74	150,795,654.18
	11	MANGU	171,958,889.40	-	38,113,412.41	210,072,301.81
	12	MIKANG	115,771,723.87	-	25,779,361.78	141,551,085.65
	13	PANKSHIN	154,557,491.60	-	31,666,260.77	186,223,752.37
	14	QUAN-PAN	154,333,950.36	-	31,993,720.08	186,327,670.43
	15	RIYOM	121,986,458.47	-	27,911,593.92	149,878,052.39
	16	SHENDAM	155,407,420.56	-	32,688,105.42	188,093,525.98
	17	WASE	165,121,076.15	-	29,794,734.69	194,915,810.84
PLATEAU TOTAL			2,466,324,545.95	-	533,335,051.67	2,999,659,597.61

RIVERS	1	AHOADA	109,864,393.36	-	47,014,639.74	166,879,033.10
	2	AHOADA WEST	137,267,027.16	-	52,177,431.55	189,444,458.71
	3	AKUKITORU	126,461,724.81	-	46,343,922.66	172,795,647.47
	4	ANDONI	134,984,682.63	-	49,778,561.11	184,763,243.75
	5	ASARITORU	125,299,556.18	-	50,346,244.66	175,645,800.84
	6	BONNY	125,278,618.83	-	50,060,132.53	175,328,751.36
	7	DEGEMA	135,773,356.45	-	52,199,162.26	187,972,518.72
	8	ELEME	131,538,699.33	-	48,521,864.23	180,060,563.56
	9	EMOHUA	125,465,126.19	-	49,209,816.01	174,674,942.19
	10	ETCHE	147,128,053.67	-	52,179,242.45	199,307,296.12
	11	GONAKA	131,032,287.46	-	50,891,260.83	181,923,548.29
	12	IKWERRE	125,409,139.66	-	48,449,553.42	173,858,693.08
	13	KHANA	148,882,446.61	-	54,974,448.54	203,856,895.16
	14	OBIO/AKPOR	182,322,703.34	-	65,625,743.02	247,948,446.37
	15	OBUA/ODUAL	147,197,010.09	-	54,273,258.52	201,470,268.61
	16	OGBA/EGBEM/ANDONI	148,534,689.49	-	54,337,076.86	202,871,766.36
	17	OGU/BOLO	102,049,966.39	-	41,265,743.24	143,315,709.62
	18	OKRIKA	125,572,919.54	-	50,466,512.89	176,039,432.44
	19	OMUMMA	99,528,919.94	-	42,869,507.02	142,398,426.96
	20	OPOBONKORO	107,667,387.00	-	46,063,234.34	153,720,621.34
	21	OYIGBO	111,190,485.84	-	44,263,332.17	155,453,818.01
	22	PORT HARCOURT	206,496,169.30	-	70,391,886.95	276,887,056.26
	23	TAI	122,221,636.80	-	43,957,978.25	166,179,615.04
RIVERS TOTAL		3,057,146,000.09	-	1,165,650,553.25	4,222,796,553.34	
SOKOTO	1	BIRNI	114,511,044.74	(1,564,740.79)	25,617,339.23	138,563,643.19
	2	BODINGA	130,351,938.92	(1,564,740.79)	30,012,125.33	158,799,323.46
	3	DANGE-SHUNI	140,476,892.53	(1,564,740.79)	31,207,314.32	170,118,466.06
	4	GADA	152,523,419.37	(1,564,740.79)	34,561,898.84	185,520,577.42
	5	GORONYO	143,479,530.29	(1,564,740.79)	30,442,368.39	172,357,167.89
	6	GUDU	130,008,695.01	(1,564,740.79)	25,025,177.42	153,469,131.63
	7	GWADABAWA	148,488,481.08	(1,564,740.79)	33,506,023.68	180,429,763.97
	8	ILLELA	126,706,812.89	(1,564,740.79)	28,456,194.08	153,598,266.19
	9	ISA	143,422,674.42	(1,564,740.79)	28,182,312.22	170,040,245.85
	10	KEBBE	129,490,707.51	(1,564,740.79)	26,843,188.51	154,769,165.23
	11	KWARE	120,077,654.78	(1,564,740.79)	27,420,238.74	145,933,162.73
	12	RABAH	142,967,057.70	(1,564,740.79)	28,373,517.48	169,775,834.47
	13	SABON BIRNI	150,001,293.44	(1,564,740.79)	32,022,403.24	180,458,965.88
	14	SHAGARI	135,159,111.96	(1,564,740.79)	28,825,115.69	162,420,486.85
	15	SILAME	121,026,704.99	(1,564,740.79)	25,576,812.71	145,038,776.91
	16	SOKOTO NORTH	134,489,460.66	(1,564,740.79)	33,598,941.19	166,523,661.06
	17	SOKOTO SOUTH	133,402,987.76	(1,564,740.79)	31,230,293.92	163,068,540.89
	18	TAMBUWAL	149,373,528.10	(1,564,740.79)	33,104,692.45	180,913,479.77
	19	TANGAZA	137,716,373.14	(1,564,740.79)	26,168,474.97	162,320,107.32
	20	TURETA	125,323,908.96	(1,564,740.79)	23,328,308.78	147,087,476.96
	21	WAMAKKO	129,189,667.89	(1,564,740.79)	30,275,204.29	157,900,131.38
	22	WURNO	124,300,534.64	(1,564,740.79)	29,194,163.96	151,929,957.81
	23	YABO	116,531,723.86	(1,564,740.79)	26,240,785.70	141,207,768.85
SOKOTO TOTAL		3,079,019,194.72	(35,989,038.17)	669,213,895.22	3,712,244,051.77	

TARABA	1	ARDO KOLA	115,666,182.52	-	25,051,993.90	140,718,176.42
	2	BALI	197,931,474.89	-	32,671,105.15	230,602,580.04
	3	DONGA	135,942,514.47	-	27,998,752.96	163,941,267.43
	4	GASHAKA	162,316,175.26	-	25,105,696.23	187,421,871.49
	5	GASSOL	175,357,544.14	-	34,907,494.83	210,265,038.97
	6	IBI	121,479,021.32	-	24,872,965.33	146,351,986.65
	7	JALINGO	116,841,936.87	-	28,356,810.10	145,198,746.97
	8	KARIM LAMIDU	181,354,665.20	-	31,853,643.34	213,208,308.54
	9	KJIRMI	129,095,373.44	-	25,339,863.35	154,435,236.78
	10	LAU	119,193,463.34	-	25,655,770.41	144,849,233.75
	11	SARDAUNA	177,874,553.69	-	33,639,120.81	211,513,674.50
	12	TAKUM	140,793,459.88	-	28,076,059.33	168,869,519.21
	13	USSA	121,010,100.37	-	26,634,901.20	147,645,001.56
	14	WUKARI	173,329,782.60	-	34,707,484.89	208,037,267.48
	15	YORRO	114,902,617.27	-	25,207,418.42	140,110,035.69
	16	ZING	124,646,322.23	-	27,577,377.03	152,223,699.26
TARABA TOTAL			2,307,735,187.49	-	457,656,457.26	2,765,391,644.75
YOBE	1	BADE	128,814,561.81	-	28,498,185.97	157,312,747.78
	2	BURSARI	142,546,065.71	-	26,583,760.47	169,129,826.18
	3	DAMATURU	119,352,381.56	-	25,265,555.68	144,617,937.25
	4	FIKA	133,631,153.68	-	28,317,908.50	161,949,062.18
	5	FUNE	187,427,915.88	-	38,550,387.28	225,978,303.16
	6	GEIDAM	155,329,333.82	-	29,591,777.65	184,921,111.47
	7	GUJBA	143,007,085.32	-	27,892,848.34	170,899,933.66
	8	GULAMI	124,243,824.47	-	26,233,196.67	150,477,021.14
	9	JAKUSKO	163,857,724.38	-	34,074,548.14	197,932,272.52
	10	KARASUWA	115,561,412.45	-	26,450,628.65	142,012,041.10
	11	MACHINA	110,689,459.65	-	23,616,519.59	134,305,979.24
	12	NANGERE	118,676,028.11	-	25,253,628.77	143,929,656.88
	13	NGURU	129,074,216.76	-	29,175,709.50	158,249,926.26
	14	POTISKUM	142,031,492.24	-	32,625,397.10	174,656,889.33
	15	TARMUA	131,732,788.51	-	24,590,529.93	156,323,318.43
	16	YUNUSARI	137,288,143.73	-	27,626,397.38	164,914,541.11
	17	YUSUFARI	136,961,899.07	-	26,706,276.71	163,668,175.77
YOBE TOTAL			2,320,225,487.15	-	481,053,256.33	2,801,278,743.47

36	ZAMFARA	1	ANKA	128,918,184.55	-	27,814,655.79	156,732,840.34
		2	BAKURA	124,825,023.63	-	30,601,244.54	155,426,268.17
		3	BUKKUYUM	147,313,973.90	-	32,145,373.76	179,459,347.66
		4	BUNGUDU	162,591,650.54	-	35,035,558.05	197,627,208.59
		5	GUMMI	141,518,704.12	-	31,702,392.01	173,221,096.14
		6	GUSAU	196,506,874.59	-	42,856,427.69	239,363,302.28
		7	KAURA NAMODA	149,238,445.97	-	36,499,883.12	185,738,329.09
		8	KIYAWA	135,399,905.16	-	30,083,828.87	165,483,734.03
		9	MARADUN	146,371,126.45	-	32,096,604.56	178,467,731.01
		10	MARU	193,197,949.88	-	37,157,611.73	230,355,561.61
		11	SHINKAFI	120,628,929.61	-	27,400,585.88	148,029,515.48
		12	TALATA MAFARA	139,328,407.52	-	32,366,739.75	171,695,147.27
		13	TSAFE	147,613,867.48	-	35,540,797.03	183,154,664.51
		14	ZURMI	163,025,786.98	-	37,278,566.85	200,304,353.83
ZAMFARA TOTAL				2,096,478,830.39	-	468,580,269.62	2,565,059,100.01
37	FCT-ABUJA	1	ABAJI	107,690,068.29	-	194,811,906.89	302,501,975.18
		2	ABUJA MUNICIPAL	274,907,255.01	-	239,779,674.95	514,686,929.96
		3	BWARI	154,847,739.01	-	205,350,801.15	360,198,540.15
		4	GWAGWALADA	132,706,565.23	-	201,014,275.83	333,720,841.06
		5	KUJE	126,093,802.07	-	197,242,436.72	323,336,238.79
		6	KWALI	129,704,870.24	-	196,522,450.88	326,227,321.12
				925,950,299.85	-	1,234,721,546.40	2,160,671,846.25
				101,908,420,330.09	(773,862,210.53)	29,135,290,182.09	130,269,848,301.66

Office of the Accountant-General of the Federation

Federal Ministry of Finance, Abuja

**Summary of Distribution of Revenue Allocation to Local Government Councils by Federation
Account Allocation Committee for the month of August, 2017 Shared in September, 2017**

1	2	3	4	5	6=(3-4+5)
S/N	STATES	GROSS STATUTORY	DEDUCTIONS	VAT ALLOCATION	NET ALLOCATION
		₦	₦	₦	₦
1	ABIA	2,115,228,407.26	-	507,441,881.10	2,622,670,288.36
2	ADAMAWA	2,688,057,051.02	-	622,493,132.02	3,290,550,183.04
3	AKWAIBOM	3,553,695,209.59	-	843,454,583.17	4,397,149,792.75
4	ANAMBRA	2,682,475,514.19	-	688,832,294.87	3,371,307,809.07
5	BAUCHI	3,045,140,537.06	-	703,192,537.08	3,748,333,074.14
6	BAYELSA	1,239,483,660.88	-	276,518,373.28	1,516,002,034.16
7	BENUE	3,313,584,196.87	(139,538,498.52)	704,236,072.59	3,878,281,770.95
8	BORNO	3,597,559,435.82	-	771,946,248.33	4,369,505,684.14
9	CROSS RIVER	2,319,233,259.88	(38,551,266.10)	539,328,911.59	2,820,010,905.37
10	DELTA	2,971,764,793.54	-	756,272,397.32	3,728,037,190.86
11	EBONYI	1,715,619,297.19	(47,917,823.48)	402,768,042.02	2,070,469,515.73
12	EDO	2,273,802,297.80	-	594,344,978.46	2,868,147,276.27
13	EKITI	1,805,481,482.42	-	460,702,307.13	2,266,183,789.54
14	ENUGU	2,310,216,939.19	-	579,907,055.87	2,890,123,995.06
15	GOMBE	1,582,962,260.25	(53,983,557.43)	356,202,573.72	1,885,181,276.54
16	IMO	3,096,204,601.98	-	764,287,343.22	3,860,491,945.21
17	JIGAWA	3,252,854,451.90	-	816,619,400.99	4,069,473,852.89
18	KADUNA	3,658,142,844.07	-	885,903,024.37	4,544,045,868.44
19	KANO	5,824,076,931.56	-	1,659,688,559.49	7,483,765,491.05
20	KATSINA	4,433,968,902.13	-	1,009,821,599.14	5,443,790,501.27
21	KEBBI	2,798,310,315.63	-	604,109,839.70	3,402,420,155.33
22	KOGI	2,892,258,683.28	(89,972,595.51)	620,482,976.92	3,422,769,064.69
23	KWARA	2,046,575,967.83	-	461,537,268.34	2,508,113,236.16
24	LAGOS	3,486,334,359.88	-	4,115,030,129.00	7,601,364,488.88
25	NASSARAWA	1,825,898,499.62	(39,238,127.24)	382,023,506.30	2,168,683,878.67
26	NIGER	3,379,597,278.22	-	738,494,923.37	4,118,092,201.59
27	OGUN	2,410,992,478.89	(115,776,950.40)	663,125,427.33	2,958,340,955.82
28	ONDO	2,302,650,323.31	(47,177,126.82)	579,865,866.17	2,835,339,062.66
29	OSUN	3,118,998,081.34	(82,028,645.40)	792,918,407.40	3,829,887,843.34
30	OYO	3,934,372,721.86	(83,688,581.46)	1,223,529,492.06	5,074,213,632.46
31	PLATEAU	2,466,324,545.95	-	533,335,051.67	2,999,659,597.61
32	RIVERS	3,057,146,000.09	-	1,165,650,553.25	4,222,796,553.34
33	SOKOTO	3,079,019,194.72	(35,989,038.17)	669,213,895.22	3,712,244,051.77
34	TARABA	2,307,735,187.49	-	457,656,457.26	2,765,391,644.75
35	YOBE	2,320,225,487.15	-	481,053,256.33	2,801,278,743.47
36	ZAMFARA	2,096,478,830.39	-	468,580,269.62	2,565,059,100.01
37	FCT-ABUJA	925,950,299.85	-	1,234,721,546.40	2,160,671,846.25
	Total LGCs	101,908,420,330.09	(773,862,210.53)	29,135,290,182.09	130,269,848,301.66

Methodology

The Nigerian government financial system operates a structure where funds flow to the three systems of government from what is termed the FEDERATION ACCOUNT. The Federation Account serves as the central pocket through which our Governments – Federal, State, and Local Government – fund developmental projects as well as maintain their respective workforce.

The Flow of Revenue into the Federation Account included oil revenues and related taxes, revenues generated from the Nigerian Customs Service trade facilitation activities, company income tax (CIT), any sale of national assets, surplus and dividends from State Owned Enterprises (SOE)

Fundamentally, there are two components of the revenue allocation formula used for the disbursement of the Federation Account to the three tiers of government.

These are

1. Vertical Allocation Formula (VAF)
2. Horizontal Allocation Formula (HAF)

The Vertical Allocation Formula: This formula shows the percentage allocated to the three tiers of government i.e. federal, states and local governments. This formula is applied vertically to the total volume of disburseable revenue in the Federation Account at a particular point in time. The VAF allows every tier of government to know what is due to it; the Federal Government on one hand and the 36 States and the FCT and 774 Local Governments on the other.

The Horizontal Allocation Formula: The formula is applicable to States and Local Governments only. It provides the basis for sharing of the volume of revenue already allocated to the 36 States and 774 Local Governments. Through the application of the principles of horizontal allocation formula, the allocation due to each State or Local Government is determined.

Thus, it can conveniently be concluded that the vertical allocation formula is for inter-tier sharing between the three tiers of government while the horizontal allocation formula is for intra tier sharing amongst the 36 States and the 774 Local Governments in Nigeria

The current vertical allocation formula on the net federation account revenue distributable (i.e. after statutory deductions such as 13% derivation and other charges and costs and excluding VAT) is as follows:

Federal Government – 52.68% (This is further divided into general ecological problems (1%), Federal Capital Territory (1%), Development of natural resources (1.68%), statutory stabilization (0.5%) and the balance of 48.5% for the Federal Government).

State Government – 26.72%

Local Government – 20.60%

In addition to the federation account distributable revenue above, there is also a separate sharing ratio for Value Added Tax in which Federal gets 15%, States share 50% and Local Governments share the balance of 35%.

On the other hand, the horizontal allocation formula which is more for the States and Local governments and accordingly which captures factors/principles and percentage is as follows:

Equality – 40%. Here 40% of disburseable revenue from the share of the States 26.72% from the Federation account is divided equally across all 36 States. The remaining 60% of the 26.72% of the State's share of the Federation account is disbursed as follows:

Population – 30%. Here 30% of State's share of 26.72% is shared dependent on each State's share of total population as determined by the National Population Commission.

Landmass/Terrain – 10%. Land mass of a State or local government shall be the proportional areal size (PAS) of the State or the local government to the total areal size of Nigeria, and shall be obtained as follows-

$$\text{for each State - (PAS) = } \frac{\text{Areal size of State} \times 100}{\text{Total areal size of Nigeria}}$$

The allocation due to terrain is made on the basis of the proportional areal size of the three identified major terrain types present in the State or Local Government area respectively, which are-

- (i) wetlands / waterbodies;
- (ii) plains; and
- (iii) highlands;

Internally Generated Revenue (IGR) – 10%. Each State is mandated to contribute 10% of its IGR into a joint State and Local Government account to be shared equally

Social Development Factor – 10%. This comprises of Education (4%), Health (3.0%) and Water (3.0%).

Education as a parameter for allocation to Social Development Factor (SDF) relates to primary school enrolment which attracts 60 per cent of the allocation to education while the remaining 40 per cent is made using secondary school enrolment. Allocation on the basis of primary school enrolment is made solely on direct proportion to school enrollment. 50 per cent of the allocation on the basis of secondary school enrolment is made in direct proportion to school enrollment while the remaining 50 per cent is made in inverse proportion to school enrollment. School enrolment refers to public funded schools only.

Health as a parameter for allocation to social development factor relates to the number of State/Local Government hospital beds there are and 50 per cent of the allocation to health is made in direct proportion to the number of the State hospital beds, while the remaining 50 per cent is made in inverse proportion to the number of State hospital beds.

Water as a parameter for allocation to social development factor shall be represented by mean annual rainfall in the State headquarters and territorial spread of State: 50 per cent of the allocation to water shall be made in direct proportion to the State's territorial spread, while the remaining 50 per cent shall be made in inverse proportion to the mean annual rainfall in each State headquarters, using the most current live year figures, the same year for all the States.

Acknowledgements/Contacts

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